

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to

receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of provided club m

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
June 30, 1985

There is

percent

upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, amusements entered into by the state of Iowa, operator in the same manner as is provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1985

Computed tax during the second quarter of 1985 amounted to \$140,113,891, a decrease of -2.34 percent from the same quarter in 1984. The number of businesses filing returns increased from 92,765 to 93,956 or 1.28 percent during the same period. This data indicates a -3.6% decrease in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1985, the Services Group showed the largest increase in computed tax with a 2.05 percent increase. The Miscellaneous and General Merchandise Groups followed with increases of 1.64 percent and 1.50 percent, respectively. The number of businesses showed an increase of 1.28 percent as compared with a decrease of -0.22 percent during the same period in 1984. Three business groups reported an increase in the number of filers. The General Merchandise and Utilities Groups showed the largest increase with 3.96 percent and 3.35 percent respectively, while Apparel (-6.79 percent) and Building Materials (-5.63 percent) Groups showed the largest decrease.

<u>Business Group</u>	<u># Bus. June 85</u>	<u># Bus. June 84</u>	<u>% Change Tax</u>	<u>Computed Tax June 85</u>	<u>Computed Tax June 84</u>	<u>% Change Tax</u>
Nonresidents	58	38	52.63%	160,975	48,091	234.73%
Utilities	2,409	2,331	3.35	20,017,473	21,133,899	-5.28
Building Materials	2,565	2,718	-5.63	8,620,947	9,234,774	-6.65
General Merchandise	1,548	1,489	3.96	16,363,590	16,122,295	1.50
Food Dealers	2,207	2,271	-2.82	7,063,239	7,038,509	0.35
Motor Vehicle	5,412	5,716	-5.32	8,196,337	8,699,726	-5.79
Apparel	2,237	2,400	-6.79	4,524,964	4,742,470	-4.59
Home Furnishings	2,928	2,937	-0.31	4,709,727	4,864,687	-3.19
Eating and Drinking	6,954	7,026	-1.02	13,539,914	13,485,765	0.40
Specialty Retail	15,705	15,721	-0.10	11,330,166	11,259,463	0.63
Services	26,195	26,039	0.60	17,289,924	16,942,745	2.05
Wholesale Goods	8,211	8,557	-4.04	16,897,053	19,397,111	-12.89
Miscellaneous	10,069	10,353	-2.74	9,110,223	8,963,616	1.64
Late Filers	7,458	5,169	44.28	2,289,359	1,544,497	48.23
TOTALS	<u>93,956</u>	<u>92,765</u>	<u>1.28%</u>	<u>\$140,113,891</u>	<u>\$143,477,648</u>	<u>-2.34%</u>

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1985

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	133	1.62%	\$ 1,600,205	9.86%
Building Materials	169	2.06	205,968	1.27
General Merchandise	14	0.17	414,729	2.55
Food Dealers	21	0.26	11,949	0.07
Motor Vehicle	123	1.50	130,703	0.81
Apparel	54	0.66	46,585	0.29
Home Furnishings	244	2.98	391,976	2.41
Eating and Drinking	27	0.33	8,923	0.06
Specialty Retail	634	7.73	1,015,480	6.26
Services	1,169	14.26	1,976,242	12.17
Wholesale Goods	2,468	30.11	4,234,161	26.08
Miscellaneous	2,663	32.49	6,073,033	37.41
Late Filers	478	5.83	123,988	0.76
TOTAL	<u>8,197</u>	<u>100.00%</u>	<u>\$16,233,942</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1984 and 1985

<u>Use Tax</u>	<u>September 1985</u>	<u>September 1984</u>	<u>% Change</u>
Retailers			
Number of Returns	8,197	7,760	5.63%
Computed Tax	\$ 16,233,942	\$ 15,513,535	4.64%
Motor Vehicle			
Number of Returns	178,363	170,687	4.49%
Computed Tax	\$ 23,949,513	\$ 25,339,221	-5.48%
Consumers			
Number of Returns	4,813	4,837	-0.50%
Computed Tax	\$ 5,381,716	\$ 5,214,455	3.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 3

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	58	\$4,024,327	\$160,975	.11%
ADAIR COUNTY				
GREENFIELD*	122	\$4,779,294	\$191,175	.14%
ADAIR	56	\$1,937,507	\$77,417	.06%
STUART	28	\$593,673	\$23,748	.02%
BRIDGEWATER	21	\$233,021	\$9,311	.01%
FONTANELLE	33	\$361,331	\$14,450	.01%
ORIENT	21	\$155,818	\$6,232	.00%
NON-PERMIT	1	\$23,325	\$933	.00%
OTHER	77	\$585,945	\$23,438	.02%
* TOTAL COUNTY *	359	\$8,669,914	\$346,704	.25%
ADAMS COUNTY				
CORNING*	114	\$3,295,472	\$131,783	.09%
PRESCOTT	14	\$82,660	\$3,306	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	54	\$352,155	\$14,086	.01%
* TOTAL COUNTY *	182	\$3,730,287	\$149,175	.11%
ALLAMAKEE COUNTY				
WAUKON*	194	\$6,537,154	\$261,452	.19%
LANSING	70	\$1,464,786	\$58,591	.04%
POSTVILLE	95	\$3,734,370	\$149,306	.11%
NEW ALBIN	33	\$437,525	\$17,503	.01%
HARPERS FERRY	25	\$266,809	\$10,673	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	138	\$1,189,467	\$47,565	.03%
* TOTAL COUNTY *	555	\$13,630,111	\$545,090	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 4

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	275	\$11,955,102	\$478,174	.34%
CINCINNATI	14	\$60,881	\$2,435	.00%
MORAVIA	36	\$359,117	\$14,366	.01%
MOULTON	32	\$427,336	\$17,073	.01%
MYSTIC	19	\$107,895	\$4,317	.00%
NON-PERMIT	2	\$16,658	\$666	.00%
OTHER	117	\$1,170,995	\$46,775	.03%
* TOTAL COUNTY *	495	\$14,097,984	\$563,806	.40%
AUDUBON COUNTY				
AUDUBON*	154	\$5,318,590	\$212,718	.15%
EXIRA	54	\$581,478	\$23,243	.02%
KIMBALLTON	25	\$287,321	\$11,493	.01%
NON-PERMIT	1	\$2,104	\$84	.00%
OTHER	77	\$348,833	\$13,942	.01%
* TOTAL COUNTY *	311	\$6,536,326	\$261,480	.19%
BENTON COUNTY				
BELLE PLAINE	113	\$3,223,741	\$128,948	.09%
VINTON*	212	\$7,019,663	\$280,778	.20%
BLAIRSTOWN	46	\$961,447	\$38,456	.03%
SHELLSBURG	29	\$381,111	\$15,244	.01%
VAN HORNE	35	\$389,872	\$15,591	.01%
ATKINS	30	\$231,781	\$9,268	.01%
GARRISON	26	\$132,224	\$5,288	.00%
KEYSTONE	33	\$936,622	\$37,465	.03%
MT AUBURN	12	\$79,705	\$3,168	.00%
NEWHALL	31	\$386,090	\$15,443	.01%
NORWAY	24	\$596,013	\$23,841	.02%
URBANA	20	\$127,279	\$5,092	.00%
WALFORD	13	\$137,563	\$5,502	.00%
NON-PERMIT	1	\$2,738	\$110	.00%
OTHER	151	\$701,835	\$28,073	.02%
* TOTAL COUNTY *	776	\$15,307,684	\$612,287	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 5

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,903	\$114,831,370	\$4,592,565	3.28%
CEDAR FALLS	864	\$40,142,781	\$1,605,676	1.15%
EVANSDALE	88	\$1,468,174	\$58,720	.04%
ELK RUN HTS	11	\$124,394	\$4,976	.00%
HUDSON	68	\$1,415,309	\$56,616	.04%
LA PORTE CITY	100	\$1,624,352	\$64,936	.05%
DUNKERTON	31	\$271,108	\$10,843	.01%
JANESVILLE	15	\$120,984	\$4,840	.00%
GILBERTVILLE	31	\$12,151	\$12,883	.01%
RAYMOND	16	\$19,838	\$14,376	.01%
NON-PERMIT	17	\$99,460	\$3,978	.00%
OTHER	111	\$1,677,733	\$67,111	.05%
* TOTAL COUNTY *	3,255	\$162,457,654	\$6,497,520	4.64%
BOONE COUNTY				
BOONE*	411	\$16,473,445	\$658,814	.47%
MADRID	74	\$1,723,822	\$68,945	.05%
OGDEN	83	\$1,507,245	\$60,284	.04%
BOXHOLM	15	\$139,243	\$5,571	.00%
NON-PERMIT	3	\$1,107	\$44	.00%
OTHER	152	\$2,537,624	\$101,501	.07%
* TOTAL COUNTY *	738	\$22,382,486	\$895,159	.64%
BREMER COUNTY				
WAVERLY*	291	\$12,324,667	\$492,935	.35%
SUMNER	106	\$2,721,143	\$108,848	.08%
TRIPOLI	59	\$940,030	\$37,599	.03%
DENVER	73	\$1,599,827	\$63,997	.05%
JANESVILLE	22	\$315,865	\$12,635	.01%
READLYN	42	\$754,701	\$30,187	.02%
FREDERIKA	11	\$58,510	\$2,341	.00%
PLAINFIELD	21	\$354,665	\$14,185	.01%
NON-PERMIT	8	\$31,192	\$1,247	.00%
OTHER	144	\$1,517,713	\$60,694	.04%
* TOTAL COUNTY *	777	\$20,618,313	\$824,668	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 6

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	252	\$9,733,513	\$389,135	.28%
JESUP	79	\$2,000,268	\$80,010	.06%
FAIRBANK	43	\$849,323	\$33,974	.02%
HAZLETON	35	\$295,914	\$11,837	.01%
LAMONT	26	\$192,321	\$7,692	.01%
WINTHROP	50	\$634,777	\$25,392	.02%
AURORA	15	\$103,946	\$4,159	.00%
BRANDON	27	\$171,473	\$6,858	.00%
QUASQUETON	14	\$104,727	\$4,189	.00%
ROWLEY	15	\$112,820	\$4,513	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	159	\$1,955,605	\$78,196	.06%
* TOTAL COUNTY *	715	\$16,154,687	\$645,955	.46%
BUENA VISTA COUNTY				
STORM LAKE*	387	\$18,175,870	\$726,891	.52%
ALTA	78	\$2,111,458	\$84,457	.06%
ALBERT CITY	41	\$813,469	\$32,533	.02%
MARATHON	16	\$226,990	\$9,074	.01%
NEWELL	50	\$785,112	\$31,404	.02%
SIOUX RAPIDS	55	\$978,881	\$39,149	.03%
LAKESIDE	12	\$126,170	\$5,047	.00%
REMBRANDT	23	\$176,645	\$7,067	.01%
LINN GROVE	14	\$49,238	\$1,969	.00%
NON-PERMIT	2	\$581,864	\$23,275	.02%
OTHER	95	\$949,482	\$37,978	.03%
* TOTAL COUNTY *	773	\$24,975,179	\$998,844	.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 7

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
BUTLER				
CLARKSVILLE	61	\$951,741	\$38,065	.03%
GREENE	77	\$1,924,850	\$76,993	.05%
PARKERSBURG	85	\$1,741,716	\$69,616	.05%
SHELL ROCK	62	\$848,933	\$33,958	.02%
ALLISON*	61	\$2,443,228	\$97,727	.07%
APLINGTON	52	\$1,039,418	\$41,567	.03%
DUMONT	38	\$748,314	\$29,933	.02%
NEW HARTFORD	27	\$291,593	\$11,662	.01%
BRISTOW	11	\$65,612	\$2,624	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	139	\$1,067,363	\$42,662	.03%
* TOTAL COUNTY *	613	\$11,122,768	\$444,807	.32%
CALHOUN COUNTY				
LAKE CITY	95	\$2,507,435	\$100,293	.07%
MANSON	90	\$1,956,950	\$78,276	.06%
ROCKWELL CITY*	119	\$2,755,999	\$110,236	.08%
LOHRVILLE	35	\$195,765	\$7,833	.01%
POMEROY	43	\$777,118	\$31,082	.02%
FARNHAMVILLE	24	\$552,957	\$22,115	.02%
NON-PERMIT	2	\$9,165	\$367	.00%
OTHER	92	\$380,463	\$15,216	.01%
* TOTAL COUNTY *	500	\$9,135,852	\$365,418	.26%
CARROLL COUNTY				
CARROLL*	400	\$19,618,734	\$784,643	.56%
COON RAPIDS	73	\$1,761,979	\$70,479	.05%
MANNING	80	\$1,806,582	\$72,248	.05%
BREDA	41	\$623,643	\$24,945	.02%
GLIDDEN	46	\$1,222,792	\$48,911	.03%
ARCADIA	26	\$393,167	\$15,724	.01%
DEDHAM	17	\$235,828	\$9,434	.01%
HALBUR	15	\$430,387	\$17,214	.01%
TEMPLETON	27	\$258,833	\$10,356	.01%
NON-PERMIT	2	\$2,413	\$97	.00%
OTHER	110	\$617,231	\$24,661	.02%
* TOTAL COUNTY *	837	\$26,971,589	\$1,078,732	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 8

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS	COUNTY				
ATLANTIC*		349	\$14,173,366	\$566,364	.40%
ANITA		71	\$957,823	\$38,313	.03%
GRISWOLD		77	\$1,385,264	\$55,409	.04%
LEWIS		28	\$189,254	\$7,569	.01%
CUMBERLAND		24	\$258,692	\$10,327	.01%
MASSENA		34	\$687,673	\$27,504	.02%
WIOTA		12	\$121,099	\$4,644	.00%
NON-PERMIT		1	\$4,135	\$165	.00%
OTHER		104	\$731,531	\$29,259	.02%
* TOTAL COUNTY *		700	\$18,508,837	\$739,754	.53%
CEDAR	COUNTY				
TIPTON*		171	\$5,016,386	\$200,655	.14%
DURANT		88	\$2,053,234	\$82,126	.06%
MECHANICSVILLE		34	\$362,693	\$14,508	.01%
WEST BRANCH		79	\$1,011,504	\$40,461	.03%
CLARENCE		51	\$829,053	\$33,125	.02%
LOWDEN		52	\$832,732	\$33,310	.02%
STANWOOD		40	\$527,444	\$21,099	.02%
BENNETT		28	\$429,431	\$17,158	.01%
NON-PERMIT		1	\$1,336	\$53	.00%
OTHER		142	\$1,202,817	\$48,100	.03%
* TOTAL COUNTY *		686	\$12,266,630	\$490,595	.35%
CERRO GORDO	COUNTY				
MASON CITY*		993	\$56,221,440	\$2,248,861	1.61%
CLEAR LAKE		311	\$11,774,960	\$470,925	.34%
VENTURA		25	\$256,119	\$10,241	.01%
ROCKWELL		39	\$413,258	\$16,531	.01%
DOUGHERTY		10	\$67,285	\$2,692	.00%
MESERVEY		19	\$109,873	\$4,395	.00%
PLYMOUTH		11	\$113,886	\$4,556	.00%
SWALEDAL		15	\$116,011	\$4,640	.00%
THORNTON		25	\$236,946	\$9,478	.01%
NON-PERMIT		4	\$18,067	\$723	.00%
OTHER		135	\$2,645,499	\$105,813	.08%
* TOTAL COUNTY *		1,587	\$71,973,344	\$2,878,855	2.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 9

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	273	\$11,539,398	\$461,542	.33%
MARCUS	67	\$1,426,996	\$57,082	.04%
AURELIA	54	\$759,606	\$30,386	.02%
CLEGHORN	16	\$243,114	\$9,723	.01%
MERIDEN	12	\$90,558	\$3,623	.00%
QUIMBY	24	\$593,270	\$23,730	.02%
WASHTA	15	\$43,677	\$1,748	.00%
NON-PERMIT	4	\$46,788	\$1,871	.00%
OTHER	100	\$828,179	\$33,124	.02%
* TOTAL COUNTY *	565	\$15,571,586	\$622,829	.44%
CHICKASAW COUNTY				
NEW HAMPTON*	196	\$7,214,545	\$288,554	.21%
NASHUA	70	\$1,307,545	\$52,305	.04%
FREDERICKSBURG	56	\$1,083,868	\$43,351	.03%
LAWLER	34	\$711,938	\$28,476	.02%
ALTA VISTA	17	\$338,977	\$13,559	.01%
IONIA	16	\$189,763	\$7,590	.01%
NON-PERMIT	3	\$1,421	\$56	.00%
OTHER	126	\$750,325	\$30,011	.02%
* TOTAL COUNTY *	518	\$11,598,382	\$463,902	.33%
CLARKE COUNTY				
OSCEOLA*	202	\$7,428,830	\$297,159	.21%
MURRAY	27	\$253,659	\$10,145	.01%
WOODBURN	10	\$50,905	\$2,273	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	60	\$407,485	\$16,296	.01%
* TOTAL COUNTY *	299	\$8,146,879	\$325,873	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 10

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		503	\$21,921,527	\$876,746	.63%
EVERLY		33	\$738,013	\$31,728	.02%
PETERSON		36	\$374,548	\$14,981	.01%
DICKENS		11	\$140,642	\$5,626	.00%
FOSTORIA		10	\$205,414	\$8,216	.01%
ROYAL		23	\$144,608	\$5,783	.00%
WEBB		18	\$138,721	\$5,549	.00%
NON-PERMIT		5	\$9,976	\$399	.00%
OTHER		100	\$747,187	\$29,880	.02%
* TOTAL COUNTY *		739	\$24,420,636	\$978,908	.70%
CLAYTON	COUNTY				
ELKADER*		120	\$4,224,294	\$168,970	.12%
GUTTENBERG		103	\$2,466,183	\$98,605	.07%
MONONA		78	\$1,758,474	\$70,325	.05%
STRAWBERRY PT		69	\$1,292,451	\$51,697	.04%
EDGEWOOD		44	\$855,878	\$34,236	.02%
GARNAVILLO		46	\$585,513	\$23,418	.02%
MARQUETTE		21	\$366,758	\$14,671	.01%
MCGREGOR		79	\$782,071	\$31,280	.02%
FARMERSBURG		17	\$139,528	\$5,580	.00%
LUANA		19	\$258,658	\$10,348	.01%
VOLGA CITY		22	\$142,781	\$5,711	.00%
NON-PERMIT		2	\$8,517	\$341	.00%
OTHER		173	\$1,657,612	\$66,221	.05%
* TOTAL COUNTY *		793	\$14,538,718	\$581,403	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 11

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	352	\$44,752,262	\$1,789,934	1.28%
DE WITT	194	\$6,037,238	\$241,485	.17%
CAMANCHE	93	\$1,236,339	\$49,454	.04%
DELMAR	13	\$95,688	\$3,828	.00%
GRAND MOUND	34	\$278,152	\$11,126	.01%
LOST NATION	47	\$384,953	\$15,365	.01%
WHEATLAND	36	\$865,620	\$34,624	.02%
CALAMUS	16	\$283,564	\$11,344	.01%
CHARLOTTE	16	\$346,103	\$13,843	.01%
GOOSE LAKE	11	\$69,375	\$2,776	.00%
LOW MOOR	21	\$278,291	\$11,131	.01%
WELTON	10	\$80,295	\$3,212	.00%
NON-PERMIT	8	\$20,398	\$818	.00%
OTHER	183	\$1,657,330	\$66,294	.05%
* TOTAL COUNTY *	1,534	\$56,385,608	\$2,255,234	1.61%
CRAWFORD COUNTY				
DENISON*	288	\$12,033,311	\$481,213	.34%
CHARTER OAK	39	\$799,050	\$31,961	.02%
DOW CITY	31	\$240,234	\$9,611	.01%
MANILLA	41	\$617,863	\$24,712	.02%
SCHLESWIG	49	\$624,639	\$24,954	.02%
VAIL	27	\$198,178	\$7,910	.01%
DELOIT	10	\$99,751	\$3,978	.00%
KIRON	24	\$268,200	\$10,728	.01%
RICKETTS	15	\$55,029	\$2,202	.00%
WESTSIDE	27	\$310,357	\$12,413	.01%
NON-PERMIT	1	\$4,375	\$175	.00%
OTHER	99	\$1,011,403	\$40,454	.03%
* TOTAL COUNTY *	651	\$16,262,390	\$650,311	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 12

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	256	\$9,580.545	\$383.229	.27%
ADEL*	110	\$5,769.388	\$230.773	.16%
DALLAS CENTER	58	\$815.714	\$32.627	.02%
DEXTER	34	\$622.130	\$24.823	.02%
REDFIELD	33	\$389.029	\$15.558	.01%
WAUKEE	51	\$2,412.590	\$96.503	.07%
WOODWARD	42	\$676.368	\$27.021	.02%
DE SOTO	26	\$294.506	\$11.779	.01%
GRANGER	28	\$470.195	\$18.809	.01%
LINDEN	10	\$22.640	\$9.06	.00%
MINBURN	14	\$163.911	\$6.557	.00%
VAN METER	19	\$205.213	\$8.207	.01%
NON-PERMIT	1	\$2.815	\$1.13	.00%
OTHER	199	\$2,577.421	\$103.093	.07%
* TOTAL COUNTY *	881	\$24,002.465	\$960.058	.69%
DAVIS COUNTY				
BLOOMFIELD*	143	\$4,911.875	\$196.474	.14%
DRAKESVILLE	13	\$39.517	\$1.581	.00%
PULASKI	11	\$100.701	\$4.029	.00%
NON-PERMIT	3	\$25.419	\$1.017	.00%
OTHER	140	\$1,070.487	\$42.815	.03%
* TOTAL COUNTY *	310	\$6,147.999	\$245.916	.18%
DECATUR COUNTY				
LAMONI	90	\$2,027.422	\$81.099	.06%
LEON*	90	\$2,412.880	\$96.476	.07%
DAVIS CITY	12	\$88.994	\$3.560	.00%
DECATUR CITY	13	\$257.922	\$10.316	.01%
GRAND RIVER	11	\$75.308	\$3.011	.00%
WELDON	12	\$69.985	\$2.801	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	64	\$272.502	\$10.901	.01%
* TOTAL COUNTY *	292	\$5,205.013	\$208.164	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 13

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY					
MANCHESTER*		221	\$10,094,382	\$403,777	.29%
EARLVILLE		42	\$563,079	\$22,525	.02%
EDGEWOOD		14	\$357,909	\$14,318	.01%
HOPKINTON		34	\$526,732	\$21,066	.02%
COLESBURG		22	\$406,693	\$16,212	.01%
DELHI		29	\$402,676	\$16,107	.01%
GREELEY		13	\$166,642	\$6,664	.00%
RYAN		23	\$156,486	\$6,260	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		169	\$2,499,656	\$99,953	.07%
* TOTAL COUNTY *		567	\$15,174,255	\$606,882	.43%
DES MOINES COUNTY					
BURLINGTON*		787	\$42,633,438	\$1,705,245	1.22%
MEDIAPOLIS		86	\$2,449,376	\$97,979	.07%
WEST BURLINGTON		158	\$9,056,050	\$362,245	.26%
DANVILLE		34	\$1,042,002	\$41,679	.03%
NON-PERMIT		3	\$4,947	\$198	.00%
OTHER		182	\$1,969,917	\$78,794	.06%
* TOTAL COUNTY *		1,250	\$57,155,730	\$2,286,140	1.63%
DICKINSON COUNTY					
MILFORD		126	\$2,897,711	\$115,906	.08%
SPIRIT LAKE*		229	\$10,627,984	\$425,039	.30%
ARNOLDS PARK		127	\$1,926,201	\$77,007	.05%
LAKE PARK		58	\$1,066,767	\$42,668	.03%
OKOBOJI		39	\$3,270,560	\$130,822	.09%
SUPERIOR		11	\$137,354	\$5,494	.00%
TERRIL		16	\$184,636	\$7,385	.01%
NON-PERMIT		3	\$7,462	\$299	.00%
OTHER		161	\$1,892,361	\$75,690	.05%
* TOTAL COUNTY *		770	\$22,011,036	\$880,310	.63%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 14

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE	COUNTY				
DUBUQUE*		1,641	\$95,084,855	\$3,802,391	2.71%
CASCADE		88	\$2,186,218	\$87,445	.06%
DYERSVILLE		155	\$6,969,364	\$278,769	.20%
EPWORTH		32	\$627,449	\$25,097	.02%
FARLEY		42	\$740,549	\$29,624	.02%
BERNARD		21	\$261,919	\$10,478	.01%
HOLY CROSS		21	\$399,345	\$15,975	.01%
LUXEMBURG		16	\$179,701	\$7,187	.01%
NEW VIENNA		28	\$516,718	\$20,668	.01%
PEOSTA		16	\$169,967	\$6,797	.00%
SHERRILL		11	\$55,010	\$2,200	.00%
WORTHINGTON		21	\$261,049	\$10,441	.01%
ZWINGLE		10	\$53,041	\$2,121	.00%
NON-PERMIT		18	\$196,917	\$7,877	.01%
OTHER		225	\$5,605,238	\$224,125	.16%
* TOTAL COUNTY *		2,345	\$113,307,340	\$4,531,195	3.23%
EMMET	COUNTY				
ESTHERVILLE*		272	\$9,645,121	\$385,789	.28%
ARMSTRONG		71	\$1,291,588	\$51,646	.04%
RINGSTED		27	\$645,426	\$25,817	.02%
WALLINGFORD		16	\$78,740	\$3,131	.00%
NON-PERMIT		2	\$1,183	\$47	.00%
OTHER		89	\$497,901	\$19,918	.01%
* TOTAL COUNTY *		477	\$12,159,959	\$486,348	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 15

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
FAYETTE	270	\$10,393,506	\$415,606	.30%
OELWEIN	57	\$589,686	\$23,588	.02%
FAYETTE	133	\$4,876,057	\$195,005	.14%
WEST UNION*	23	\$325,985	\$13,040	.01%
ARLINGTON	32	\$1,191,856	\$47,675	.03%
CLERMONT	32	\$591,199	\$23,639	.02%
ELGIN	28	\$378,030	\$15,111	.01%
HAWKEYE	20	\$552,819	\$22,081	.02%
MAYNARD	12	\$233,915	\$9,358	.01%
ST LUCAS	10	\$42,000	\$1,679	.00%
WADENA	18	\$252,796	\$10,112	.01%
WAUCOMA	11	\$59,683	\$2,388	.00%
WESTGATE				
NON-PERMIT	2	\$3,755	\$150	.00%
OTHER	162	\$3,002,686	\$120,105	.09%
* TOTAL COUNTY *	810	\$22,493,973	\$899,537	.64%
FLOYD COUNTY				
FLOYD	341	\$13,897,923	\$555,921	.40%
CHARLES CITY*	68	\$794,419	\$31,776	.02%
NORA SPRINGS	48	\$777,789	\$31,091	.02%
ROCKFORD	16	\$291,078	\$11,614	.01%
FLOYD	28	\$275,740	\$11,017	.01%
MARBLE ROCK	25	\$192,589	\$7,686	.01%
RUDD				
NON-PERMIT	1	\$9,098	\$364	.00%
OTHER	139	\$1,158,985	\$46,362	.03%
* TOTAL COUNTY *	666	\$17,397,621	\$695,831	.50%
FRANKLIN COUNTY				
FRANKLIN	223	\$8,099,099	\$323,965	.23%
HAMPTON*	11	\$145,723	\$5,827	.00%
ACKLEY	52	\$842,616	\$33,703	.02%
SHEFFIELD	11	\$108,302	\$4,332	.00%
ALEXANDER	22	\$168,787	\$6,714	.00%
COULTER	10	\$95,003	\$3,800	.00%
GENEVA	31	\$340,809	\$13,631	.01%
LATIMER				
NON-PERMIT	0	\$0	\$0	.00%
OTHER	94	\$628,185	\$25,122	.02%
* TOTAL COUNTY *	454	\$10,428,524	\$417,094	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 16

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
FREMONT	62	\$1,833,539	\$73,342	.05%
HAMBURG	59	\$870,042	\$34,783	.02%
SIDNEY*	45	\$537,028	\$21,480	.02%
TABOR	25	\$129,355	\$5,175	.00%
FARRAGUT	11	\$80,507	\$3,220	.00%
RANDOLPH	15	\$124,877	\$4,996	.00%
RIVERTON	10	\$47,483	\$1,899	.00%
THURMAN				
NON-PERMIT	2	\$2,628	\$108	.00%
OTHER	83	\$2,986,370	\$119,455	.09%
* TOTAL COUNTY *	312	\$6,611,829	\$264,458	.19%
GREENE COUNTY				
GREENE	211	\$7,640,761	\$305,585	.22%
JEFFERSON*	34	\$252,752	\$10,111	.01%
CHURDAN	51	\$967,135	\$38,679	.03%
GRAND JCT	34	\$599,275	\$23,972	.02%
SCRANTON	21	\$340,105	\$13,605	.01%
PATON	17	\$203,705	\$8,140	.01%
RIPPEY				
NON-PERMIT	0	\$0	\$0	.00%
OTHER	53	\$258,354	\$10,337	.01%
* TOTAL COUNTY *	421	\$10,262,087	\$410,429	.29%
GRUNDY COUNTY				
GRUNDY	123	\$4,191,334	\$167,638	.12%
GRUNDY CENTER*	84	\$1,870,170	\$74,800	.05%
REINBECK	56	\$1,076,834	\$43,073	.03%
CONRAD	39	\$885,003	\$35,380	.03%
DIKE	42	\$677,482	\$27,096	.02%
WELLSBURG	13	\$203,446	\$8,138	.01%
BEAMAN	16	\$78,042	\$3,121	.00%
HOLLAND				
NON-PERMIT	2	\$44,960	\$1,799	.00%
OTHER	92	\$505,596	\$20,220	.01%
* TOTAL COUNTY *	467	\$9,532,867	\$381,265	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1955

PAGE 17

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	112	\$3,397,262	\$135,878	.10%
PANORA	55	\$1,613,353	\$64,535	.05%
STUART	61	\$1,291,325	\$51,654	.04%
BAYARD	27	\$364,187	\$14,566	.01%
CASEY	30	\$371,693	\$14,803	.01%
BAGLEY	21	\$409,791	\$16,392	.01%
MENLO	15	\$166,783	\$7,472	.01%
YALE	15	\$186,178	\$7,447	.01%
NON-PERMIT	1	\$4,181	\$167	.00%
OTHER	79	\$526,919	\$21,078	.02%
* TOTAL COUNTY *	416	\$8,351,672	\$333,992	.24%
HAMILTON COUNTY				
WEBSTER CITY*	300	\$10,676,662	\$426,872	.30%
JEWELL	54	\$1,629,337	\$65,173	.05%
STRATFORD	42	\$853,406	\$34,134	.02%
WILLIAMS	35	\$920,139	\$36,807	.03%
BLAIRSBURG	13	\$170,413	\$6,815	.00%
ELLSWORTH	31	\$355,980	\$14,239	.01%
KAMRAR	14	\$92,382	\$3,695	.00%
RANDALL	12	\$108,129	\$4,325	.00%
STANHOPE	22	\$247,940	\$9,917	.01%
NON-PERMIT	1	\$165	\$7	.00%
OTHER	91	\$1,038,500	\$41,543	.03%
* TOTAL COUNTY *	615	\$16,093,053	\$643,527	.46%
HANCOCK COUNTY				
BRITT	100	\$3,024,220	\$120,963	.09%
GARNER*	115	\$5,024,369	\$200,974	.14%
KANAWHA	45	\$951,518	\$38,061	.03%
KLEMME	28	\$415,351	\$16,613	.01%
CORWITH	24	\$526,980	\$21,079	.02%
CRYSTAL LAKE	13	\$114,571	\$4,582	.00%
GOODELL	13	\$38,156	\$1,527	.00%
WODEN	18	\$249,279	\$9,970	.01%
FOREST CITY	13	\$153,786	\$6,152	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	96	\$871,095	\$34,841	.02%
* TOTAL COUNTY *	465	\$11,369,325	\$454,762	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 18

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN ** COUNTY				
IOWA FALLS	295	\$12,183,448	\$487,157	.35%
ACKLEY	88	\$1,528,212	\$61,125	.04%
ELDORA*	150	\$3,759,316	\$150,373	.11%
ALDEN	31	\$919,575	\$36,781	.03%
HUBBARD	55	\$1,197,512	\$47,901	.03%
RADCLIFFE	33	\$456,519	\$18,260	.01%
NEW PROVIDENCE	10	\$192,993	\$7,721	.01%
STEAMBOAT ROCK	18	\$312,594	\$12,504	.01%
UNION	33	\$596,180	\$23,847	.02%
NON-PERMIT	1	\$3,554	\$142	.00%
OTHER	156	\$2,549,118	\$101,961	.07%
* TOTAL COUNTY *	870	\$23,699,021	\$947,772	.68%
HARRISON COUNTY				
DUNLAP	67	\$1,080,234	\$43,208	.03%
LOGAN*	65	\$1,579,694	\$63,183	.05%
MISSOURI VALLEY	132	\$4,702,375	\$188,095	.13%
WOODBINE	66	\$1,296,346	\$51,777	.04%
MONDAMIN	25	\$221,942	\$8,878	.01%
PERSIA	21	\$103,449	\$4,136	.00%
PISGAH	23	\$136,791	\$5,470	.00%
NON-PERMIT	1	\$219	\$9	.00%
OTHER	116	\$1,438,262	\$57,524	.04%
* TOTAL COUNTY *	516	\$10,559,312	\$422,280	.30%
HENRY COUNTY				
MT PLEASANT*	282	\$14,524,717	\$580,954	.41%
NEW LONDON	56	\$970,922	\$38,834	.03%
WAYLAND	41	\$523,358	\$20,933	.01%
WINFIELD	57	\$1,162,379	\$46,497	.03%
MT UNION	12	\$139,863	\$5,595	.00%
OLDS	17	\$271,947	\$10,876	.01%
SALEM	20	\$124,043	\$4,963	.00%
NON-PERMIT	1	\$88	\$4	.00%
OTHER	132	\$2,045,743	\$81,821	.06%
* TOTAL COUNTY *	618	\$19,763,060	\$790,477	.56%

** Town classification changes have been made which result in a shift from "OTHER" to "IOWA FALLS" in Hardin County.

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 19

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	200	\$7,187,224	\$287,455	.21%
ELMA	39	\$226,967	\$9,078	.01%
LIME SPRINGS	32	\$290,955	\$11,639	.01%
RICEVILLE	19	\$373,640	\$14,946	.01%
CHESTER	20	\$215,634	\$8,625	.01%
PROTIVIN	23	\$332,397	\$13,295	.01%
NON-PERMIT	4	\$7,688	\$316	.00%
OTHER	95	\$460,978	\$18,428	.01%
* TOTAL COUNTY *	432	\$9,095,663	\$363,782	.26%
HUMBOLDT COUNTY				
HUMBOLDT	215	\$9,492,953	\$379,713	.27%
DAKOTA CITY*	31	\$238,679	\$9,547	.01%
GILMORE CITY	13	\$228,802	\$9,152	.01%
LIVERMORE	24	\$326,739	\$13,070	.01%
BODE	22	\$1,966,565-	\$7,500	.01%
RENWICK	23	\$411,559	\$16,461	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	115	\$738,035	\$29,519	.02%
* TOTAL COUNTY *	443	\$9,470,202	\$464,962	.33%
IDA COUNTY				
HOLSTEIN	82	\$1,407,970	\$56,314	.04%
IDA GROVE*	136	\$6,535,013	\$261,403	.19%
BATTLE CREEK	38	\$406,102	\$16,243	.01%
ARTHUR	14	\$81,268	\$3,253	.00%
GALVA	16	\$113,691	\$4,547	.00%
NON-PERMIT	3	\$4,687	\$168	.00%
OTHER	44	\$171,665	\$6,864	.00%
* TOTAL COUNTY *	333	\$8,720,396	\$348,812	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 20

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA	COUNTY				
MARENGO*		111	\$3,358,356	\$134,332	.10%
NORTH ENGLISH		48	\$774,124	\$30,966	.02%
WILLIAMSBURG		110	\$4,238,629	\$169,547	.12%
VICTOR		53	\$1,107,667	\$44,301	.03%
LADORA		13	\$24,267	\$972	.00%
MILLERSBURG		13	\$170,871	\$6,835	.00%
PARNELL		12	\$97,782	\$3,909	.00%
NON-PERMIT		2	\$16,294	\$651	.00%
OTHER		228	\$7,709,718	\$308,389	.22%
* TOTAL COUNTY *		590	\$17,497,708	\$699,902	.50%
JACKSON	COUNTY				
MAQUOKETA*		290	\$10,099,394	\$403,940	.29%
BELLEVUE		113	\$2,083,024	\$83,144	.06%
PRESTON		52	\$1,834,563	\$73,373	.05%
SABULA		30	\$463,556	\$18,495	.01%
ANDREW		15	\$148,715	\$5,950	.00%
LA MOTTE		21	\$379,421	\$15,153	.01%
MILES		22	\$587,098	\$23,484	.02%
MONMOUTH		11	\$40,734	\$1,630	.00%
NON-PERMIT		6	\$4,422	\$178	.00%
OTHER		186	\$2,180,477	\$87,212	.06%
* TOTAL COUNTY *		746	\$17,821,404	\$712,559	.51%
JASPER	COUNTY				
NEWTON*		513	\$24,573,929	\$982,886	.70%
COLFAX		74	\$4,549,805	\$181,991	.13%
MONROE		73	\$1,559,313	\$62,372	.04%
BAXTER		41	\$500,029	\$19,998	.01%
KELLOGG		24	\$411,114	\$16,444	.01%
PRAIRIE CITY		50	\$1,757,998	\$70,322	.05%
LYNNVILLE		26	\$277,450	\$11,097	.01%
MINGO		18	\$107,632	\$4,306	.00%
SULLY		40	\$1,495,365	\$59,815	.04%
NON-PERMIT		3	\$1,207	\$49	.00%
OTHER		208	\$1,670,011	\$66,792	.05%
* TOTAL COUNTY *		1,070	\$36,903,853	\$1,476,072	1.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 21

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	396	\$15,236,661	\$609,318	.43%
BATAVIA	24	\$175,784	\$7,030	.01%
LIBERTYVILLE	15	\$176,871	\$7,076	.01%
LOCKRIDGE	10	\$92,242	\$3,690	.00%
PACKWOOD	19	\$168,957	\$6,757	.00%
NON-PERMIT	1	\$1,528	\$61	.00%
OTHER	119	\$966,923	\$38,672	.03%
* TOTAL COUNTY *	584	\$16,818,966	\$672,604	.48%
JOHNSON COUNTY				
IOWA CITY*	1,106	\$23,329,287	\$3,332,458	2.38%
CORALVILLE	252	\$17,777,780	\$710,828	.51%
LONE TREE	46	\$477,731	\$19,105	.01%
OXFORD	32	\$413,447	\$16,537	.01%
OLON	53	\$935,374	\$37,414	.03%
HILLS	19	\$479,672	\$19,187	.01%
NORTH LIBERTY	41	\$758,443	\$30,331	.02%
SWISHER	22	\$306,167	\$12,246	.01%
TIFFIN	11	\$412,047	\$16,483	.01%
NON-PERMIT	9	\$24,487	\$980	.00%
OTHER	280	\$4,574,905	\$182,992	.13%
* TOTAL COUNTY *	1,871	\$109,489,340	\$4,378,561	3.13%
JONES COUNTY				
ANAMOSA*	163	\$7,736,791	\$309,351	.22%
MONTICELLO	207	\$7,219,031	\$288,763	.21%
OLIN	39	\$378,431	\$15,138	.01%
OXFORD JCT	35	\$242,132	\$9,684	.01%
WYOMING	40	\$541,686	\$21,592	.02%
MARTELLE	10	\$105,687	\$4,227	.00%
ONSLow	16	\$73,326	\$2,934	.00%
NON-PERMIT	4	\$20,490	\$819	.00%
OTHER	220	\$2,117,525	\$84,697	.06%
* TOTAL COUNTY *	734	\$18,435,099	\$737,205	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 22

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOKUK	61	\$712,367	\$28,493	.02%
KEOTA	110	\$3,487,593	\$139,479	.10%
SIGOURNEY*	14	\$64,308	\$2,573	.00%
DELTA	46	\$426,722	\$17,055	.01%
HEDRICK	29	\$617,446	\$24,697	.02%
RICHLAND	48	\$456,359	\$18,255	.01%
WHAT CHEER	10	\$72,830	\$2,913	.00%
GIBSON	10	\$89,439	\$3,543	.00%
HARPER	13	\$333,530	\$13,341	.01%
KESWICK	12	\$47,790	\$1,911	.00%
OLLIE	12	\$147,399	\$5,866	.00%
SOUTH ENGLISH				
NON-PERMIT	1	\$952	\$38	.00%
OTHER	141	\$1,429,783	\$57,179	.04%
* TOTAL COUNTY *	507	\$7,886,518	\$315,343	.23%
KOSSUTH COUNTY				
ALGONA*	310	\$14,735,115	\$589,272	.42%
BANCROFT	48	\$1,559,773	\$62,390	.04%
BURT	21	\$212,634	\$8,505	.01%
LU VERNE	16	\$773,380	\$4,767	.00%
SWEA CITY	45	\$514,253	\$20,570	.01%
TITONKA	45	\$889,533	\$35,581	.03%
WESLEY	31	\$618,797	\$24,752	.02%
WHITTEMORE	39	\$567,342	\$22,691	.02%
FENTON	27	\$243,515	\$9,740	.01%
LAKOTA	19	\$135,688	\$5,428	.00%
LEDYARD	16	\$149,464	\$5,971	.00%
LONE ROCK	10	\$124,610	\$4,984	.00%
NON-PERMIT	1	\$4,601	\$184	.00%
OTHER	153	\$1,424,583	\$56,976	.04%
* TOTAL COUNTY *	781	\$21,953,288	\$851,811	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 23

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	346	\$14,808,782	\$592,074	.42%
KEOKUK	463	\$22,311,785	\$892,418	.64%
DONNELLSON	59	\$1,175,037	\$46,963	.03%
MONTROSE	32	\$353,325	\$14,135	.01%
WEST POINT	53	\$891,378	\$35,656	.03%
ST PAUL	15	\$631,769	\$25,271	.02%
HOUGHTON	12	\$258,626	\$10,345	.01%
NON-PERMIT	6	\$115,830	\$4,632	.00%
OTHER	280	\$5,257,586	\$210,218	.15%
* TOTAL COUNTY *	1,266	\$45,804,118	\$1,831,712	1.31%
LINN COUNTY				
CEDAR RAPIDS*	3,125	\$243,894,680	\$9,754,914	6.96%
MARION	514	\$23,207,641	\$928,284	.66%
CENTER POINT	52	\$1,022,818	\$40,915	.03%
CENTRAL CITY	65	\$559,104	\$22,368	.02%
HIAWATHA	104	\$2,352,526	\$94,065	.07%
LISBON	65	\$796,377	\$31,856	.02%
MT VERNON	108	\$3,732,564	\$149,298	.11%
COGGER	41	\$658,372	\$26,323	.02%
FAIRFAX	32	\$385,525	\$15,422	.01%
SPRINGVILLE	37	\$503,766	\$20,148	.01%
WALKER	37	\$480,987	\$19,206	.01%
ALBURNETTE	25	\$235,205	\$9,409	.01%
ELY	27	\$406,465	\$16,257	.01%
PALO	18	\$283,083	\$11,314	.01%
NON-PERMIT	28	\$369,262	\$14,770	.01%
OTHER	288	\$4,399,301	\$175,969	.13%
* TOTAL COUNTY *	4,566	\$283,287,676	\$11,330,518	8.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 24

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA	COUNTY				
COLUMBUS JCT		78	\$2,453,835	\$98,151	.07%
WAPELLO*		99	\$2,298,768	\$91,945	.07%
MORNING SUN		37	\$756,680	\$30,266	.02%
GRANDVIEW		15	\$174,417	\$6,975	.00%
LETTS		10	\$101,465	\$4,060	.00%
OAKVILLE		20	\$241,729	\$9,668	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		89	\$697,005	\$27,881	.02%
* TOTAL COUNTY *		348	\$6,723,899	\$268,946	.19%
LUCAS	COUNTY				
CHARITON*		216	\$6,159,460	\$246,289	.18%
RUSSELL		23	\$214,361	\$8,561	.01%
LUCAS		11	\$69,079	\$2,763	.00%
NON-PERMIT		1	\$639	\$26	.00%
OTHER		83	\$1,376,980	\$55,079	.04%
* TOTAL COUNTY *		334	\$7,820,519	\$312,718	.22%
LYON	COUNTY				
ROCK RAPIDS*		113	\$3,721,272	\$148,823	.11%
GEORGE		55	\$957,155	\$38,266	.03%
DOON		31	\$368,246	\$14,728	.01%
INWOOD		50	\$803,411	\$32,122	.02%
LARCHWOOD		43	\$515,373	\$20,613	.01%
LITTLE ROCK		16	\$186,489	\$7,460	.01%
ALVORD		10	\$70,514	\$2,820	.00%
LESTER		21	\$338,670	\$13,546	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		94	\$633,587	\$25,343	.02%
* TOTAL COUNTY *		433	\$7,594,717	\$303,721	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 25

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON	COUNTY				
WINTERSET*		152	\$5,259,194	\$210,345	.15%
EARLHAM		37	\$518,993	\$20,761	.01%
MACKSBURG		12	\$42,685	\$1,709	.00%
ST CHARLES		23	\$275,686	\$11,026	.01%
TRURO		20	\$84,925	\$3,398	.00%
NON-PERMIT		1	\$1,160	\$46	.00%
OTHER		112	\$837,898	\$33,514	.02%
* TOTAL COUNTY *		357	\$7,020,541	\$280,799	.20%
MAHASKA	COUNTY				
OSKALOOSA*		460	\$22,659,056	\$906,279	.65%
NEW SHARON		67	\$750,129	\$29,999	.02%
UNIVERSITY PARK		12	\$106,715	\$4,269	.00%
BARNES CITY		13	\$80,978	\$3,237	.00%
FREMONT		22	\$191,233	\$7,650	.01%
LEIGHTON		10	\$43,286	\$1,730	.00%
NON-PERMIT		3	\$2,522	\$100	.00%
OTHER		166	\$1,534,838	\$61,390	.04%
* TOTAL COUNTY *		753	\$25,368,757	\$1,014,654	.72%
MARION	COUNTY				
KNOXVILLE*		265	\$11,790,831	\$471,443	.34%
PELLA		266	\$11,565,685	\$462,628	.33%
PLEASANTVILLE		58	\$982,779	\$39,314	.03%
BUSSEY		21	\$127,705	\$5,110	.00%
MELCHER		36	\$332,012	\$13,280	.01%
DALLAS		10	\$29,771	\$1,191	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		213	\$2,732,644	\$109,292	.08%
* TOTAL COUNTY *		869	\$27,561,427	\$1,102,258	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 26

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	768	\$44,457,380	\$1,778,169	1.27%
STATE CENTER	66	\$825,143	\$32,997	.02%
ALBION	15	\$197,472	\$7,897	.01%
GILMAN	28	\$262,728	\$10,512	.01%
MELBOURNE	27	\$234,072	\$9,356	.01%
LAUREL	17	\$217,510	\$8,698	.01%
LE GRAND	24	\$387,688	\$15,510	.01%
RHODES	16	\$47,140	\$1,886	.00%
NON-PERMIT	4	\$27,355	\$1,093	.00%
OTHER	155	\$2,417,594	\$96,662	.07%
* TOTAL COUNTY *	1,120	\$49,074,082	\$1,962,780	1.40%
MILLS COUNTY				
GLENWOOD*	132	\$5,684,956	\$227,112	.16%
MALVERN	52	\$678,045	\$35,122	.03%
EMERSON	29	\$296,089	\$11,842	.01%
PACIFIC JCT	10	\$43,069	\$1,722	.00%
HENDERSON	12	\$193,303	\$7,733	.01%
NON-PERMIT	1	\$2,945	\$118	.00%
OTHER	92	\$745,830	\$29,823	.02%
* TOTAL COUNTY *	328	\$7,844,237	\$313,472	.22%
MITCHELL COUNTY				
OSAGE*	156	\$4,489,580	\$179,584	.13%
ST ANSGAR	53	\$2,275,054	\$91,001	.06%
RICEVILLE	35	\$481,860	\$19,274	.01%
STACYVILLE	33	\$798,876	\$31,956	.02%
NON-PERMIT	3	\$20,152	\$806	.00%
OTHER	133	\$1,124,549	\$44,979	.03%
* TOTAL COUNTY *	413	\$9,190,071	\$367,600	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 27

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA	COUNTY				
ONAWA*		149	\$4,754,526	\$190,179	.14%
MAPLETON		95	\$2,411,925	\$96,479	.07%
UTE		34	\$404,959	\$16,197	.01%
WHITING		30	\$190,590	\$7,619	.01%
BLENCOE		15	\$110,924	\$4,438	.00%
CASTANA		14	\$53,787	\$2,150	.00%
MOORHEAD		21	\$331,752	\$13,271	.01%
SOLDIER		16	\$151,666	\$6,068	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		76	\$581,151	\$23,245	.02%
* TOTAL COUNTY *		450	\$8,991,280	\$359,646	.26%
MONROE	COUNTY				
ALBIA*		166	\$5,530,347	\$221,176	.16%
LOVILIA		28	\$248,855	\$9,955	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		74	\$936,067	\$37,389	.03%
* TOTAL COUNTY *		268	\$6,715,269	\$268,520	.19%
MONTGOMERY	COUNTY				
RED OAK*		276	\$11,138,976	\$445,276	.32%
VILLISCA		68	\$940,129	\$37,554	.03%
STANTON		36	\$757,571	\$30,301	.02%
ELLIOTT		20	\$171,072	\$6,843	.00%
NON-PERMIT		4	\$84,008	\$3,360	.00%
OTHER		81	\$514,897	\$20,598	.01%
* TOTAL COUNTY *		485	\$13,606,653	\$543,932	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 28

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	686	\$33,831,547	\$1,353,016	.97%
WEST LIBERTY	98	\$2,744,118	\$109,763	.08%
WILTON	101	\$5,669,163	\$78,263	.06%
ATALISSA	16	\$95,073	\$3,805	.00%
CONESVILLE	15	\$88,164	\$3,524	.00%
NICHOLS	20	\$393,027	\$15,720	.01%
NON-PERMIT	1	\$1,617	\$65	.00%
OTHER	179	\$1,958,755	\$77,777	.06%
* TOTAL COUNTY *	1,116	\$44,781,464	\$1,641,933	1.17%
OBRIEN COUNTY				
SHELDON	228	\$8,924,579	\$356,894	.25%
HARTLEY	94	\$1,531,817	\$61,274	.04%
PAULLINA	83	\$1,235,359	\$49,419	.04%
PRIMGHAR*	59	\$1,214,881	\$48,549	.03%
SANBORN	64	\$1,062,636	\$42,508	.03%
SUTHERLAND	41	\$414,030	\$16,540	.01%
ARCHER	10	\$133,836	\$5,354	.00%
NON-PERMIT	2	\$5,272	\$211	.00%
OTHER	99	\$646,413	\$25,850	.02%
* TOTAL COUNTY *	680	\$15,168,823	\$606,599	.43%
OSCEOLA COUNTY				
SIBLEY*	137	\$3,767,778	\$150,708	.11%
ASHTON	26	\$305,922	\$12,239	.01%
OCHEYEDAN	38	\$400,473	\$16,021	.01%
MELVIN	21	\$469,378	\$18,774	.01%
NON-PERMIT	2	\$6,325	\$253	.00%
OTHER	74	\$450,335	\$18,017	.01%
* TOTAL COUNTY *	298	\$5,400,211	\$216,012	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1965

PAGE 29

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE	COUNTY				
CLARINDA*		211	\$7,807,010	\$312,276	.22%
SHENANDOAH		293	\$8,739,293	\$349,564	.25%
ESSEX		35	\$319,861	\$12,795	.01%
BRADDYVILLE		13	\$87,414	\$3,495	.00%
COIN		15	\$77,932	\$3,118	.00%
COLLEGE SPRINGS		10	\$48,443	\$1,937	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		89	\$434,536	\$17,351	.01%
* TOTAL COUNTY *		666	\$17,514,489	\$700,536	.50%
PALO ALTO	COUNTY				
EMMETSBURG*		166	\$4,518,608	\$180,723	.13%
GRAETTINGER		47	\$551,391	\$22,056	.02%
RUTHVEN		35	\$782,253	\$31,291	.02%
WEST BEND		47	\$1,289,326	\$51,576	.04%
AYRSHIRE		17	\$94,642	\$3,785	.00%
MALLARD		19	\$190,922	\$7,637	.01%
NON-PERMIT		2	\$4,638	\$186	.00%
OTHER		68	\$729,960	\$29,197	.02%
* TOTAL COUNTY *		401	\$8,161,740	\$326,451	.23%
PLYMOUTH	COUNTY				
LE MARS*		316	\$13,495,217	\$539,732	.39%
AKRON		71	\$1,481,991	\$59,282	.04%
KINGSLEY		77	\$1,526,306	\$61,040	.04%
REMSEN		82	\$1,705,696	\$68,229	.05%
MERRILL		36	\$397,160	\$15,885	.01%
BRUNSVILLE		12	\$79,170	\$3,166	.00%
HINTON		21	\$394,576	\$15,784	.01%
OYENS		11	\$44,050	\$1,760	.00%
NON-PERMIT		2	\$970	\$39	.00%
OTHER		136	\$929,875	\$37,132	.03%
* TOTAL COUNTY *		764	\$20,055,011	\$802,049	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1955

PAGE 30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPLETED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	42	\$667,148	\$26,687	.02%
LAURENS	97	\$1,955,140	\$78,198	.06%
POCAHONTAS*	140	\$3,870,001	\$154,676	.11%
GILMORE CITY	19	\$396,413	\$15,856	.01%
ROLFE	45	\$815,034	\$32,600	.02%
HAVELOCK	11	\$204,851	\$8,194	.01%
PALMER	22	\$208,868	\$8,354	.01%
NON-PERMIT	1	\$255	\$10	.00%
OTHER	93	\$344,724	\$13,794	.01%
* TOTAL COUNTY *	470	\$8,462,434	\$338,369	.24%
POLK COUNTY				
DES MOINES*	6,026	\$536,010,915	\$21,439,182	15.30%
WEST DES MOINES	770	\$63,162,466	\$2,526,424	1.80%
URBANDALE	193	\$6,647,070	\$265,882	.19%
ALTOONA	151	\$10,291,589	\$411,609	.29%
ANKENY	399	\$19,108,631	\$764,231	.55%
CLIVE	30	\$2,185,182	\$87,407	.06%
GRIMES	78	\$2,569,743	\$102,792	.07%
MITCHELLVILLE	43	\$413,556	\$16,543	.01%
POLK CITY	47	\$555,964	\$22,226	.02%
BONDURANT	42	\$504,266	\$20,171	.01%
ELKHART	13	\$235,043	\$9,402	.01%
RUNNELLS	30	\$530,133	\$21,204	.02%
JOHNSTON	84	\$2,527,995	\$101,036	.07%
ALLEMAN	11	\$197,808	\$7,893	.01%
NON-PERMIT	73	\$262,316	\$10,527	.01%
OTHER	121	\$3,924,924	\$156,990	.11%
* TOTAL COUNTY *	8,111	\$649,127,601	\$25,963,519	18.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,108	\$63,730,116	\$2,549,125	1.82%
AVOCA	88	\$3,333,989	\$133,341	.10%
CARTER LAKE	47	\$1,191,660	\$47,667	.03%
OAKLAND	70	\$1,279,589	\$51,166	.04%
CARSON	27	\$213,532	\$8,511	.01%
NEOLA	41	\$763,155	\$30,523	.02%
WALNUT	49	\$729,457	\$29,181	.02%
CRESCENT	20	\$490,532	\$19,621	.01%
HANCOCK	15	\$159,337	\$6,373	.00%
MACEDONIA	15	\$571,337	\$22,856	.02%
MINDEN	31	\$475,141	\$18,995	.01%
TFEYNOR	34	\$692,158	\$27,684	.02%
UNDERWOOD	26	\$322,968	\$12,918	.01%
NON-PERMIT	10	\$14,380	\$576	.00%
OTHER	276	\$11,388,485	\$455,524	.33%
* TOTAL COUNTY *	1,857	\$85,355,836	\$3,414,061	2.44%
POWESHIEK COUNTY				
GRINNELL	277	\$15,221,148	\$608,775	.43%
BROOKLYN	78	\$3,747,056	\$149,879	.11%
MONTEZUMA*	104	\$2,195,402	\$87,779	.06%
DEEP RIVER	14	\$174,546	\$6,980	.00%
MALCOM	19	\$219,137	\$8,766	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	144	\$2,045,439	\$81,801	.06%
* TOTAL COUNTY *	636	\$23,602,728	\$943,980	.67%
RINGGOLD COUNTY				
MOUNT AYR*	102	\$3,121,165	\$124,849	.09%
DIAGONAL	21	\$140,851	\$5,635	.00%
KELLERTON	20	\$125,138	\$5,005	.00%
TINGLEY	13	\$102,930	\$4,118	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	65	\$418,370	\$16,718	.01%
* TOTAL COUNTY *	221	\$3,908,454	\$156,325	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1935

PAGE 32

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		135	\$3,461,547	\$138,455	.10%
LAKE VIEW		75	\$1,637,629	\$65,503	.05%
ODEBOLT		59	\$757,231	\$30,289	.02%
EARLY		25	\$665,898	\$26,639	.02%
SCHALLER		41	\$747,041	\$29,881	.02%
WALL LAKE		43	\$1,112,650	\$44,495	.03%
AUBURN		23	\$303,308	\$12,132	.01%
LYTTON		24	\$233,312	\$9,332	.01%
NON-PERMIT		1	\$661	\$26	.00%
OTHER		95	\$1,161,973	\$46,461	.03%
* TOTAL COUNTY *		521	\$10,081,250	\$403,213	.29%
SCOTT	COUNTY				
DAVENPORT*		2,501	\$184,582,476	\$7,382,247	5.27%
BETTENDORF		637	\$47,552,962	\$1,902,011	1.36%
BUFFALO		33	\$585,433	\$23,417	.02%
LE CLAIRE		80	\$890,121	\$35,608	.03%
BLUE GRASS		63	\$969,154	\$38,759	.03%
ELDRIDGE		117	\$4,367,442	\$174,685	.12%
PRINCETON		30	\$479,227	\$19,011	.01%
WALCOTT		64	\$2,973,212	\$118,932	.08%
DIXON		15	\$124,232	\$4,968	.00%
DONAHUE		17	\$241,205	\$9,646	.01%
LONG GROVE		14	\$138,800	\$5,553	.00%
MCCAUSLAND		20	\$151,613	\$6,062	.00%
NEW LIBERTY		13	\$52,381	\$2,093	.00%
RIVERDALE		15	\$267,808	\$10,713	.01%
NON-PERMIT		24	\$95,611	\$3,826	.00%
OTHER		242	\$4,437,211	\$177,480	.13%
* TOTAL COUNTY *		3,885	\$247,908,888	\$9,915,011	7.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 33

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	256	\$9,620,095	\$384,696	.27%
ELK HORN	37	\$407,544	\$16,299	.01%
SHELBY	31	\$311,929	\$12,475	.01%
DEFIANCE	27	\$250,044	\$10,001	.01%
EARLING	34	\$275,721	\$11,026	.01%
IRWIN	34	\$409,298	\$16,368	.01%
KIRKMAN	10	\$40,872	\$1,635	.00%
PANAMA	20	\$148,510	\$5,940	.00%
PORTSMOUTH	16	\$164,586	\$6,584	.00%
WESTPHALIA	13	\$112,611	\$4,504	.00%
NON-PERMIT	2	\$14,372	\$575	.00%
OTHER	82	\$688,266	\$27,530	.02%
* TOTAL COUNTY *	562	\$12,443,848	\$497,633	.36%
SIOUX COUNTY				
HAWARDEN	127	\$2,901,787	\$116,012	.08%
ALTON	46	\$906,301	\$36,234	.03%
HULL	73	\$1,137,327	\$45,495	.03%
ORANGE CITY*	156	\$4,985,061	\$199,406	.14%
ROCK VALLEY	140	\$4,023,359	\$184,871	.13%
SIOUX CENTER	213	\$6,482,206	\$259,292	.19%
BOYDEN	40	\$579,865	\$23,181	.02%
HOSPERS	40	\$748,489	\$29,939	.02%
IRETON	35	\$1,228,374	\$49,134	.04%
GRANVILLE	20	\$184,200	\$7,367	.01%
MAURICE	11	\$29,783	\$1,191	.00%
NON-PERMIT	10	\$45,284	\$1,812	.00%
OTHER	172	\$1,787,606	\$71,492	.05%
* TOTAL COUNTY *	1,083	\$25,639,642	\$1,025,426	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1935

PAGE 34

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		958	\$60,470,206	\$2,418,424	1.73%
NEVADA*		198	\$7,376,057	\$295,023	.21%
STORY CITY		111	\$3,259,385	\$130,357	.09%
CAMBRIDGE		14	\$124,822	\$4,991	.00%
COLO		32	\$407,333	\$16,289	.01%
MAXWELL		35	\$336,800	\$13,456	.01%
ROLAND		43	\$396,849	\$15,875	.01%
SLATER		46	\$1,493,232	\$59,732	.04%
ZEARING		30	\$446,632	\$17,842	.01%
COLLINS		19	\$113,655	\$4,546	.00%
GILBERT		23	\$209,173	\$8,367	.01%
HUXLEY		55	\$1,092,114	\$43,686	.03%
MCCALLSBURG		18	\$86,843	\$3,472	.00%
NON-PERMIT		32	\$62,377	\$2,496	.00%
OTHER		186	\$2,457,809	\$98,283	.07%
* TOTAL COUNTY *		1,800	\$78,333,287	\$3,132,839	2.24%
TAMA	COUNTY				
TAMA		116	\$4,334,365	\$173,323	.12%
DYSART		57	\$1,085,611	\$43,424	.03%
TOLEDO*		103	\$5,169,199	\$206,736	.15%
TRAER		84	\$1,822,358	\$72,898	.05%
GARWIN		25	\$217,005	\$8,653	.01%
GLADBROOK		54	\$1,246,370	\$49,800	.04%
CHELSEA		29	\$557,536	\$22,296	.02%
CLUTIER		15	\$131,444	\$5,259	.00%
LINCOLN		13	\$195,866	\$7,823	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		130	\$758,039	\$30,250	.02%
* TOTAL COUNTY *		626	\$15,517,793	\$620,462	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 35

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		103	\$1,760,013	\$70,400	.05%
LENOX		74	\$1,512,132	\$60,394	.04%
CLEARFIELD		32	\$240,647	\$9,627	.01%
NEW MARKET		22	\$93,147	\$3,727	.00%
BLOCKTON		17	\$103,804	\$4,152	.00%
GRAVITY		11	\$46,199	\$1,847	.00%
NON-PERMIT		1	\$1,293	\$52	.00%
OTHER		63	\$123,203	\$4,928	.00%
* TOTAL COUNTY *		323	\$3,680,438	\$155,127	.11%
UNION	COUNTY				
CRESTON*		311	\$12,481,825	\$499,273	.36%
AFTON		44	\$676,119	\$27,046	.02%
LORIMOR		20	\$130,263	\$5,211	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		78	\$446,655	\$17,866	.01%
* TOTAL COUNTY *		453	\$13,734,862	\$549,396	.39%
VAN BUREN	COUNTY				
KEOSAUQUA*		68	\$1,208,446	\$48,339	.03%
3ONAPARTE		29	\$418,766	\$16,748	.01%
FARMINGTON		54	\$603,624	\$24,144	.02%
MILTON		26	\$138,310	\$5,534	.00%
BIRMINGHAM		22	\$176,558	\$7,064	.01%
CANTRIL		24	\$134,681	\$5,387	.00%
STOCKFORT		20	\$211,618	\$8,450	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		136	\$846,114	\$33,839	.02%
* TOTAL COUNTY *		379	\$3,738,117	\$149,505	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1935

PAGE 36

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	788	\$39,459,921	\$1,577,291	1.13%
ELDON	52	\$582,281	\$23,216	.02%
EDDYVILLE	43	\$478,754	\$19,148	.01%
AGENCY	31	\$534,944	\$21,399	.02%
BLAKESBURG	16	\$141,387	\$5,655	.00%
NON-PERMIT	4	\$1,151	\$46	.00%
OTHER	159	\$1,500,707	\$60,020	.04%
* TOTAL COUNTY *	1,093	\$42,699,145	\$1,706,775	1.22%
WARREN COUNTY				
INDIANOLA*	323	\$12,593,154	\$503,674	.36%
CARLISLE	70	\$1,700,481	\$68,023	.05%
NORWALK	71	\$1,297,307	\$51,893	.04%
MILO	19	\$187,178	\$7,467	.01%
HARTFORD	21	\$52,957	\$2,118	.00%
LACONA	23	\$273,702	\$11,749	.01%
MARTENSDALE	17	\$168,899	\$6,756	.00%
NEW VIRGINIA	19	\$215,857	\$8,635	.01%
NON-PERMIT	2	\$917	\$37	.00%
OTHER	225	\$2,142,987	\$85,692	.06%
* TOTAL COUNTY *	790	\$18,653,439	\$746,064	.53%
WASHINGTON COUNTY				
WASHINGTON*	323	\$12,999,637	\$519,872	.37%
KALONA	125	\$3,276,078	\$131,043	.09%
BRIGHTON	38	\$439,633	\$17,585	.01%
RIVERSIDE	37	\$546,941	\$21,876	.02%
WELLMAN	62	\$1,417,024	\$56,682	.04%
AINSWORTH	21	\$341,538	\$13,664	.01%
CRAWFORDSVILLE	22	\$128,299	\$5,132	.00%
WEST CHESTER	12	\$48,584	\$1,943	.00%
NON-PERMIT	3	\$27,962	\$1,118	.00%
OTHER	169	\$1,892,655	\$75,699	.05%
* TOTAL COUNTY *	812	\$21,118,351	\$844,614	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1935

PAGE 37

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE	COUNTY				
CORYDON*		112	\$2,188,785	\$87,537	.06%
SEYMOUR		35	\$454,740	\$18,191	.01%
ALLERTON		32	\$232,999	\$9,321	.01%
HUMESTON		43	\$755,539	\$30,221	.02%
LINEVILLE		15	\$177,810	\$7,112	.01%
NON-PERMIT		2	\$3,069	\$123	.00%
OTHER		81	\$548,349	\$21,931	.02%
* TOTAL COUNTY *		320	\$4,361,291	\$174,436	.12%
WEBSTER	COUNTY				
FT DODGE*		900	\$53,442,496	\$2,137,342	1.53%
GOWRIE		68	\$1,227,669	\$48,921	.03%
DAYTON		41	\$667,213	\$26,684	.02%
LEHIGH		20	\$595,919	\$23,837	.02%
OTH0		17	\$80,401	\$3,214	.00%
BADGER		20	\$120,049	\$4,804	.00%
CALLENDER		20	\$140,912	\$5,636	.00%
CLARE		12	\$136,815	\$5,475	.00%
DUNCOMBE		15	\$184,733	\$7,389	.01%
HARCOURT		23	\$479,734	\$19,188	.01%
MOORLAND		14	\$93,307	\$3,732	.00%
VINCENT		14	\$235,241	\$9,410	.01%
NON-PERMIT		11	\$94,245	\$3,769	.00%
OTHER		221	\$3,842,394	\$153,690	.11%
* TOTAL COUNTY *		1,396	\$61,341,128	\$2,453,091	1.75%
WINNEBAGO	COUNTY				
FOREST CITY*		142	\$3,674,905	\$146,930	.10%
BUFFALO CENTER		68	\$1,568,340	\$62,632	.04%
LAKE MILLS		111	\$3,420,608	\$136,805	.10%
THOMPSON		29	\$974,793	\$38,993	.03%
LELAND		16	\$110,146	\$4,408	.00%
RAKE		23	\$159,956	\$6,394	.00%
NON-PERMIT		2	\$7,329	\$293	.00%
OTHER		86	\$2,013,778	\$80,551	.06%
* TOTAL COUNTY *		477	\$11,929,855	\$477,006	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 38

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	312	\$13,032,169	\$521,074	.37%
CALMAR	55	\$1,340,643	\$53,624	.04%
OSSIAN	57	\$968,030	\$38,719	.03%
FT. ATKINSON	30	\$452,753	\$18,109	.01%
RIDGEWAY	20	\$146,009	\$5,835	.00%
SPILLVILLE	22	\$334,180	\$13,360	.01%
NON-PERMIT	2	\$2,289	\$92	.00%
OTHER	195	\$2,666,385	\$106,619	.08%
* TOTAL COUNTY *	693	\$18,942,458	\$757,432	.54%
WOODBURY COUNTY				
SIoux CITY*	1,985	\$135,696,425	\$5,427,596	3.87%
MOVILLE	55	\$2,325,896	\$93,076	.07%
ANTHON	48	\$757,763	\$30,309	.02%
CORRECTIONVILLE	61	\$622,737	\$24,910	.02%
DANBURY	30	\$510,566	\$20,422	.01%
SERGEANT BLUFF	47	\$863,858	\$34,554	.02%
SLOAN	40	\$705,118	\$28,169	.02%
CUSHING	22	\$79,553	\$3,181	.00%
HORNICK	11	\$211,997	\$8,480	.01%
LAWTON	24	\$368,317	\$14,734	.01%
OTO	11	\$88,403	\$3,535	.00%
PIERSON	24	\$278,763	\$11,151	.01%
SALIX	15	\$374,313	\$14,974	.01%
SMITHLAND	13	\$72,637	\$2,906	.00%
NON-PERMIT	23	\$190,700	\$7,629	.01%
OTHER	117	\$1,010,991	\$40,431	.03%
* TOTAL COUNTY *	2,526	\$144,159,037	\$5,766,057	4.12%
WORTH COUNTY				
MANLY	55	\$558,212	\$22,326	.02%
NORTHWOOD*	95	\$2,779,534	\$111,161	.08%
FERTILE	21	\$215,260	\$8,610	.01%
GRAFTON	25	\$271,696	\$10,866	.01%
HANLONTOWN	11	\$100,477	\$4,020	.00%
KENSETT	15	\$176,311	\$7,051	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	82	\$437,670	\$17,509	.01%
* TOTAL COUNTY *	304	\$4,539,160	\$181,543	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1985

PAGE 39

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	157	\$4,513,185	\$180,454	.13%
EAGLE GROVE	134	\$5,093,895	\$203,754	.15%
BELMOND	126	\$3,927,994	\$157,114	.11%
DOWS	42	\$493,531	\$19,742	.01%
GOLDFIELD	35	\$433,137	\$17,326	.01%
ROWAN	17	\$127,994	\$5,119	.00%
WOOLSTOCK	13	\$453,884	\$18,155	.01%
NON-PERMIT	3	\$20,506	\$820	.00%
OTHER	89	\$724,345	\$28,974	.02%
* TOTAL COUNTY *	616	\$15,788,471	\$631,458	.45%
* LATE FILERS *	7,458	\$57,270,235	\$2,289,359	1.63%
** GRAND TOTAL **	93,956	\$3,505,531,501	\$140,113,891	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using sports provided club membership.

IOWA

Retail Sales and Use Tax Report

receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using sports provided club membership.

Sales of Quarter Ending
September 30, 1985

There is a tax of _____ percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, and amusements operated or such tax to be collected in the same manner as is provided for the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP QUARTER ENDING SEPTEMBER 30, 1985

Computed tax during the third quarter of 1985 amounted to \$149,978,139, an increase of 2.27 percent from the same quarter in 1984. The number of businesses filing returns decreased from 93,067 to 92,929 or 0.15 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the third quarter of 1985, the Food Dealers Group showed the largest increase in computed tax with a 28.11 percent increase.¹ The Services Group followed with an increase of 10.63 percent.² The number of businesses showed a decrease of 0.15 percent as compared with a decrease of 0.53 percent during the same period in 1984. Four business groups reported an increase in the number of filers. Utilities and Services showed the largest increase with 6.12 and 3.62 percent respectively, while the Apparel (-6.69 percent) and Motor Vehicle (-6.36 percent) Groups showed the largest decrease.

<u>Business Group</u>	<u># Bus.</u> <u>Sept 85</u>	<u># Bus.</u> <u>Sept 84</u>	<u>% Change</u> <u>Tax</u>	<u>Computed Tax</u> <u>Sept 85</u>	<u>Computed Tax</u> <u>Sept 84</u>	<u>% Change</u> <u>Tax</u>
Nonresidents	58	49	18.37%	\$ 110,362	\$ 59,718	84.81%
Utilities	2,478	2,335	6.12	22,266,759	22,365,284	-0.44
Building Materials	2,498	2,642	-5.45	8,559,824	9,436,703	-9.29
General Merchandise	1,519	1,511	0.53	16,711,325	15,643,055	6.83
Food Dealers	2,215	2,233	-0.81	9,582,781	7,479,870	28.11
Motor Vehicle	5,285	5,644	-6.36	8,155,674	8,359,506	-2.44
Apparel	2,202	2,360	-6.69	4,879,911	4,766,562	2.38
Home Furnishings	2,874	2,904	-1.03	4,882,728	4,800,858	1.71
Eating and Drinking	6,908	6,943	-0.50	14,263,082	14,219,380	0.31
Specialty Retail	15,207	15,233	-0.17	11,084,993	10,581,317	4.76
Services	26,586	25,658	3.62	19,115,725	17,279,077	10.63
Wholesale Goods	8,082	8,429	-4.11	17,974,287	19,096,309	-5.88
Miscellaneous	10,490	10,474	0.15	10,265,596	10,364,764	-0.96
Late Filers	6,527	6,652	-1.88	2,125,092	2,203,660	-3.57
TOTALS	<u>92,929</u>	<u>93,067</u>	<u>-0.15%</u>	<u>\$149,978,139</u>	<u>\$146,656,063</u>	<u>2.27%</u>

1. The increase in tax collected by food dealers may be mostly attributed to the change in the sales tax base which provided for the taxation of candy, soft drinks and prepared foods effective July 1, 1985. These items were previously exempt from sales tax.
2. The increase in tax collected by the Services Group may be partially attributed to the enhanced list of enumerated services which were made subject to the sales tax effective July 1, 1985. These additional services include cable television, campgrounds, gun and camera repair; building maintenance; lawn care; landscaping and tree trimming and removal; and several additional items.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1985

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	143	1.81%	\$ 1,216,312	7.34%
Building Materials	166	2.10	270,062	1.63
General Merchandise	13	0.16	383,493	2.31
Food Dealers	23	0.29	17,717	0.11
Motor Vehicle	115	1.45	115,763	0.70
Apparel	55	0.69	43,493	0.26
Home Furnishings	220	2.78	393,112	2.37
Eating and Drinking	25	0.32	9,625	0.06
Specialty Retail	630	7.96	1,016,540	6.14
Services	1,201	15.17	2,261,621	13.65
Wholesale Goods	2,437	30.77	4,790,780	28.92
Miscellaneous	2,578	32.55	5,924,903	35.76
Late Filers	313	3.95	124,535	0.75
TOTAL	<u>7,919</u>	<u>100.00%</u>	<u>\$16,567,956</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1984 and 1985

<u>Use Tax</u>	<u>September 1984</u>	<u>September 1985</u>	<u>% Change</u>
Retailers			
Number of Returns	7,671	7,919	3.23%
Computed Tax	\$17,010,564	\$16,567,956	-2.60%
Motor Vehicle			
Number of Returns	187,812	172,750	-8.02%
Computed Tax	\$26,040,254	\$23,203,011	-10.90%
Consumers			
Number of Returns	4,827	4,751	-1.57%
Computed Tax	\$ 5,248,967	\$ 5,557,530	5.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1955

PAGE 3

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	58	\$2,759,007	\$110,362	.039
ADAIR COUNTY				
GREENFIELD*	123	\$4,837,452	\$193,502	.031
ADAIR	52	\$1,723,882	\$68,367	.038
STUART	29	\$721,076	\$28,343	.038
BRIDGEWATER	23	\$223,350	\$8,325	.017
FONTANELLE	32	\$381,649	\$15,264	.017
ORIENT	20	\$205,367	\$8,216	.017
NON-PERMIT	2	\$5,096	\$204	.007
OTHER	77	\$588,282	\$23,534	.027
* TOTAL COUNTY *	358	\$8,686,154	\$347,315	.031
ADAMS COUNTY				
CONNING*	116	\$3,421,403	\$136,820	.039
PRESCOTT	13	\$68,268	\$2,732	.007
NON-PERMIT	1	\$12,099	\$464	.007
OTHER	48	\$248,805	\$9,948	.017
* TOTAL COUNTY *	178	\$3,750,575	\$149,964	.017
ALLAMAKEE COUNTY				
WALKON*	186	\$4,494,966	\$259,771	.037
LANSING	71	\$1,634,429	\$65,370	.044
POSTVILLE	91	\$3,936,865	\$157,480	.017
NEW ALBIN	33	\$510,253	\$20,409	.017
HARPERS FERRY	23	\$295,575	\$11,714	.017
NON-PERMIT	5	\$15,077	\$724	.007
OTHER	131	\$1,143,371	\$45,591	.039
* TOTAL COUNTY *	542	\$14,035,336	\$561,159	.037

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 4

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	254	\$11,174,322	\$445,565	.39%
CINCINNATI	14	\$79,135	\$3,165	.00%
MORAVIA	35	\$382,196	\$15,287	.01%
MOULTON	30	\$348,703	\$13,949	.01%
MYSTIC	18	\$97,050	\$3,682	.00%
NON-PERMIT	1	\$1,844	\$74	.00%
OTHER	113	\$1,200,942	\$47,974	.04%
* TOTAL COUNTY *	475	\$13,284,693	\$531,296	.35%
AUDUBON COUNTY				
AUDUBON*	141	\$4,990,136	\$199,570	.13%
EXIRA	55	\$612,231	\$24,481	.02%
KIMBALLTON	25	\$262,513	\$11,300	.01%
NON-PERMIT	3	\$14,608	\$584	.00%
OTHER	75	\$296,158	\$11,636	.01%
* TOTAL COUNTY *	299	\$6,195,646	\$247,771	.17%
BENTON COUNTY				
BELLE PLAINE	115	\$3,304,408	\$132,174	.04%
VINTON*	219	\$7,360,290	\$294,398	.20%
BLAIRSTOWN	40	\$892,167	\$35,663	.02%
SHELLSBURG	29	\$359,693	\$14,389	.01%
VAN HORNE	34	\$415,383	\$16,629	.01%
ATKINS	25	\$253,232	\$10,131	.01%
GARRISON	24	\$131,207	\$5,250	.00%
KEYSTONE	33	\$1,264,624	\$50,585	.03%
MT AUBURN	11	\$122,276	\$4,891	.00%
NEW HALL	29	\$436,853	\$17,475	.01%
NORWAY	21	\$544,454	\$21,776	.01%
URBANA	20	\$158,798	\$6,352	.00%
NON-PERMIT	5	\$49,666	\$1,968	.00%
OTHER	162	\$1,047,075	\$41,882	.03%
* TOTAL COUNTY *	767	\$16,340,627	\$653,604	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1965

PAGE 5

TOWN	NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,883	\$121,214,484	\$4,447,910	3.23%
CEDAR FALLS	853	\$41,775,711	\$1,570,500	1.11%
EVANSDALE	84	\$1,584,399	\$63,376	.04%
FLK RUN HTS	11	\$151,425	\$6,458	.00%
HUDSON	66	\$1,500,732	\$60,023	.04%
LA PORTE CITY	103	\$1,752,937	\$70,439	.05%
DUNKERTON	29	\$355,656	\$14,225	.01%
JANESVILLE	15	\$159,295	\$6,371	.00%
GILBERTVILLE	23	\$314,495	\$12,560	.01%
RAYMOND	16	\$318,253	\$12,708	.01%
NOV-PERMIT	36	\$253,873	\$11,356	.01%
OTHER	105	\$1,737,002	\$69,477	.05%
* TOTAL COUNTY *	3,231	\$171,168,272	\$6,645,460	4.56%
BOONE COUNTY				
BOONE*	420	\$15,912,534	\$675,379	.45%
MADRID	75	\$1,944,706	\$77,734	.05%
OGDEN	85	\$1,535,543	\$61,422	.04%
FOXHOLM	15	\$137,879	\$5,515	.00%
PILOT MOUND	10	\$50,569	\$2,021	.00%
NON-PERMIT	2	\$10,222	\$409	.00%
OTHER	148	\$2,571,408	\$102,354	.07%
* TOTAL COUNTY *	755	\$23,162,863	\$926,364	.62%
GREMER COUNTY				
JAVERLY*	290	\$11,625,466	\$465,004	.31%
SUMNER	108	\$2,746,934	\$109,374	.07%
TRIPOLI	58	\$895,091	\$35,244	.02%
DENVER	74	\$1,497,931	\$59,916	.04%
JANESVILLE	24	\$442,985	\$17,719	.01%
READLYN	33	\$745,441	\$29,616	.02%
FREDERICKA	12	\$57,197	\$2,287	.00%
PLAINFIELD	23	\$356,107	\$14,325	.01%
NON-PERMIT	2	\$1,070	\$43	.00%
OTHER	132	\$1,177,520	\$47,101	.03%
* TOTAL COUNTY *	761	\$19,549,742	\$761,933	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 5

TOWN	NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	258	\$5,910,033	\$395,212	.26%
JESUP	83	\$2,152,089	\$86,065	.06%
FAIRBANK	43	\$873,253	\$34,930	.03%
HAZLETON	36	\$278,416	\$11,134	.01%
LAMONT	27	\$218,232	\$8,729	.01%
WINTHROP	47	\$678,865	\$27,154	.03%
AURORA	15	\$106,498	\$4,260	.00%
BRANDON	24	\$186,402	\$7,457	.00%
QUASQUETON	14	\$125,267	\$5,006	.00%
ROWLEY	16	\$111,609	\$4,463	.00%
NON-PERMIT	6	\$11,856	\$476	.00%
OTHER	147	\$2,128,633	\$85,133	.06%
* TOTAL COUNTY *	716	\$16,781,193	\$671,039	.45%
BUENA VISTA COUNTY				
STORM LAKE*	394	\$16,858,424	\$754,300	.50%
ALTA	81	\$2,465,458	\$98,618	.07%
ALBERT CITY	41	\$1,053,279	\$42,130	.03%
MARATHON	16	\$245,911	\$9,831	.01%
NEWELL	46	\$699,641	\$35,967	.02%
SIOUX RAPIDS	56	\$1,185,063	\$47,402	.03%
LAKE SIDE	12	\$98,545	\$3,942	.00%
REMBRANDT	14	\$135,645	\$5,427	.00%
LINN GROVE	14	\$51,491	\$2,059	.00%
NON-PERMIT	5	\$56,854	\$2,276	.00%
OTHER	90	\$1,048,384	\$41,937	.03%
* TOTAL COUNTY *	774	\$26,098,695	\$1,043,909	.70%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1965

PAGE 7

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LUTLER COUNTY				
CLARKSVILLE	59	\$1,057,960	\$42,318	.03%
GREENE	70	\$1,812,526	\$72,494	.05%
PARKERSBURG	53	\$1,698,195	\$67,910	.05%
SHELL ROCK	66	\$832,557	\$33,304	.02%
ALLISON*	65	\$2,339,305	\$95,568	.06%
APLINGTON	52	\$1,227,725	\$49,117	.03%
BUMONT	36	\$867,666	\$34,436	.02%
NEW HARTFORD	30	\$289,932	\$11,594	.01%
BRISTOW	12	\$73,779	\$2,951	.00%
NON-PERMIT	2	\$15,363	\$614	.00%
OTHER	140	\$1,197,342	\$47,865	.03%
* TOTAL COUNTY *	617	\$11,455,550	\$458,164	.31%
CALHOUN COUNTY				
LAKE CITY	92	\$2,278,402	\$91,135	.06%
MANSON	87	\$2,179,115	\$87,167	.06%
ROCKWELL CITY*	114	\$2,905,029	\$116,193	.08%
LOHRVILLE	35	\$223,549	\$8,943	.01%
POMEROY	39	\$596,236	\$23,850	.02%
FARNHAMVILLE	24	\$842,793	\$33,713	.02%
NON-PERMIT	5	\$13,064	\$523	.00%
OTHER	82	\$374,218	\$14,971	.01%
* TOTAL COUNTY *	476	\$7,412,406	\$376,495	.25%
CARROLL COUNTY				
CARROLL*	398	\$20,318,081	\$812,545	.54%
COON RAPIDS	76	\$1,704,682	\$68,139	.05%
MANNING	82	\$1,987,434	\$79,482	.05%
BREDA	44	\$767,295	\$30,688	.02%
GLIDDEN	44	\$1,156,759	\$46,271	.03%
ARCADIA	23	\$398,670	\$15,947	.01%
DEBHAM	19	\$241,483	\$9,662	.01%
HALBUR	16	\$552,667	\$22,107	.01%
TEMPLETON	27	\$293,939	\$11,755	.01%
NON-PERMIT	6	\$26,135	\$1,125	.00%
OTHER	102	\$664,271	\$26,569	.02%
* TOTAL COUNTY *	637	\$28,113,416	\$1,124,440	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 8

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	355	\$15,143,838	\$505,290	.40%
ANITA	67	\$990,068	\$39,599	.03%
GRISMOLD	72	\$1,468,365	\$58,734	.04%
LEWIS	26	\$210,152	\$8,407	.01%
CUMBERLAND	24	\$232,735	\$9,310	.01%
MASSENA	30	\$498,894	\$19,957	.01%
NON-PERMIT	5	\$10,076	\$404	.00%
OTHER	108	\$1,087,343	\$43,496	.03%
* TOTAL COUNTY *	687	\$19,641,473	\$765,197	.52%
CEDAR COUNTY				
TIPTON*	175	\$5,403,417	\$216,130	.14%
DURANT	85	\$2,117,936	\$84,695	.06%
MECHANICSVILLE	36	\$442,673	\$17,707	.01%
WEST BRANCH	76	\$1,086,228	\$43,455	.03%
CLARENCE	51	\$882,241	\$35,256	.02%
LONDEN	52	\$860,276	\$34,408	.02%
STANWOOD	37	\$543,036	\$21,721	.01%
BENNETT	28	\$400,972	\$16,016	.01%
NON-PERMIT	3	\$33,435	\$1,327	.00%
OTHER	147	\$1,584,304	\$63,370	.04%
* TOTAL COUNTY *	689	\$13,354,518	\$534,095	.36%
CERRO GORDO COUNTY				
MASON CITY*	990	\$60,569,980	\$2,422,792	1.66%
CLEAR LAKE	308	\$12,427,952	\$497,076	.33%
VENTURA	22	\$131,070	\$5,238	.00%
ROCKWELL	39	\$433,078	\$17,323	.01%
DOUGHERTY	10	\$56,641	\$2,265	.00%
MESERVEY	18	\$134,367	\$5,373	.00%
PLYMOUTH	11	\$135,241	\$5,411	.00%
SMALEDALE	17	\$135,562	\$5,421	.00%
THORNTON	25	\$286,136	\$11,435	.01%
NON-PERMIT	11	\$162,659	\$6,505	.00%
OTHER	131	\$2,448,307	\$97,934	.07%
* TOTAL COUNTY *	1,582	\$76,920,993	\$3,075,773	2.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 9

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	277	\$11,987,371	\$479,477	.32%
MARCUS	22	\$1,567,383	\$62,595	.04%
AURELIA	52	\$681,775	\$27,273	.02%
CLEGHORN	17	\$274,123	\$10,964	.01%
MERIDEN	12	\$86,111	\$3,445	.00%
QUIMBY	24	\$462,630	\$18,504	.01%
WASHTA	14	\$36,122	\$1,445	.00%
NON-PERMIT	14	\$97,594	\$3,905	.00%
OTHER	95	\$724,933	\$28,996	.02%
* TOTAL COUNTY *	567	\$15,918,043	\$636,704	.42%
CHICKASAW COUNTY				
NEW HAMPTON*	198	\$7,193,224	\$287,596	.19%
NASHUA	78	\$1,336,611	\$53,464	.04%
FREDERICKSBURG	52	\$1,036,064	\$41,404	.03%
LAWLER	35	\$773,861	\$30,956	.02%
ALTA VISTA	19	\$335,524	\$13,421	.01%
IONIA	16	\$198,203	\$7,929	.01%
NON-PERMIT	4	\$31,225	\$1,249	.00%
OTHER	117	\$738,694	\$29,525	.02%
* TOTAL COUNTY *	519	\$11,643,406	\$465,694	.31%
CLAYKE COUNTY				
OSCEOLA*	197	\$7,634,327	\$305,376	.20%
MURRAY	28	\$236,805	\$9,474	.11%
NON-PERMIT	4	\$3,954	\$159	.00%
OTHER	70	\$538,159	\$21,526	.01%
* TOTAL COUNTY *	299	\$8,413,245	\$336,537	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 10

TOWN		NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		491	\$23,120,814	\$924,499	.62%
EVERLY		35	\$470,373	\$18,814	.01%
PETERSON		39	\$315,997	\$12,619	.01%
DICKENS		10	\$154,697	\$6,189	.00%
FOSTORIA		12	\$192,663	\$7,702	.01%
ROYAL		24	\$139,490	\$5,579	.00%
MERR		16	\$167,655	\$6,707	.00%
NON-PERMIT		11	\$439,846	\$17,593	.01%
OTHER		93	\$667,430	\$26,682	.02%
* TOTAL COUNTY *		733	\$25,668,954	\$1,026,384	.68%
CLAYTON	COUNTY				
ELKADER*		125	\$4,333,807	\$172,334	.18%
GUTTENBERG		98	\$2,521,047	\$100,831	.07%
MONONA		76	\$1,996,108	\$79,327	.05%
STRAWBERRY PT		72	\$1,476,550	\$59,061	.04%
EDGEMOOD		46	\$861,210	\$34,451	.02%
GARNAVILLO		45	\$683,671	\$27,343	.02%
MARQUETTE		20	\$207,615	\$8,305	.01%
MCGREGOR		78	\$990,904	\$39,635	.03%
FARMERSBURG		12	\$106,974	\$4,279	.00%
LUANA		17	\$205,555	\$8,222	.01%
VOLGA CITY		20	\$174,187	\$6,930	.00%
NON-PERMIT		5	\$55,108	\$2,204	.00%
OTHER		169	\$1,348,439	\$53,834	.04%
* TOTAL COUNTY *		784	\$14,961,175	\$598,256	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 11

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON	854	\$48,976,407	\$1,958,843	1.31%
CLINTON*	193	\$6,534,360	\$261,369	.17%
DE WITT	95	\$1,255,379	\$50,210	.03%
CAMANCHE	13	\$125,788	\$5,031	.00%
DELMAR	36	\$305,117	\$12,203	.01%
GRAND MOUND	47	\$430,249	\$17,216	.01%
LOST NATION	35	\$674,046	\$26,962	.02%
WHEATLAND	16	\$341,117	\$13,546	.01%
CALAMUS	16	\$344,933	\$13,799	.01%
CHARLOTTE	12	\$82,970	\$3,318	.00%
GOOSE LAKE	20	\$326,948	\$13,078	.01%
LOW MOOR	10	\$79,484	\$3,179	.00%
WELTON				
NON-PERMIT	14	\$90,747	\$3,632	.00%
OTHER	192	\$1,920,130	\$75,803	.05%
* TOTAL COUNTY *	1,560	\$61,487,675	\$2,459,289	1.64%
CRAWFORD COUNTY				
CRAWFORD	227	\$11,781,685	\$471,258	.31%
DENISON*	39	\$868,636	\$34,742	.02%
CHARTER OAK	29	\$236,258	\$9,449	.01%
DOW CITY	39	\$627,549	\$25,100	.02%
MANILLA	54	\$715,161	\$28,758	.02%
SCHLESWIG	25	\$209,800	\$8,369	.01%
VAIL	10	\$87,223	\$3,480	.00%
DELOIT	23	\$274,133	\$10,966	.01%
KIRON	14	\$58,252	\$2,330	.00%
RICKETTS	27	\$363,146	\$14,524	.01%
WESTSIDE				
NON-PERMIT	3	\$43,921	\$1,757	.00%
OTHER	106	\$1,005,433	\$40,217	.03%
* TOTAL COUNTY *	656	\$16,275,199	\$650,950	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 12

TOWN	NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
DALLAS				
PERRY	264	\$10,243,926	\$409,750	.27%
ADEL*	116	\$6,013,906	\$240,559	.16%
DALLAS CENTER	53	\$992,744	\$39,709	.03%
DEXTER	32	\$892,812	\$35,712	.02%
REDFIELD	38	\$386,713	\$15,466	.01%
WAUKEE	54	\$2,354,609	\$94,185	.06%
WOODWARD	41	\$665,763	\$26,604	.02%
DE SOTO	23	\$252,304	\$10,092	.01%
GRANGER	33	\$521,395	\$20,857	.01%
LINDEN	13	\$46,773	\$1,871	.00%
MINNURN	14	\$188,839	\$7,553	.01%
VAN METER	19	\$345,389	\$13,817	.01%
NON-PERMIT	5	\$9,116	\$365	.00%
OTHER	195	\$2,810,195	\$112,409	.07%
* TOTAL COUNTY *	900	\$25,724,484	\$1,028,949	.69%
DAVIS COUNTY				
BLOOMFIELD*	140	\$5,241,876	\$209,658	.14%
DRAKESVILLE	17	\$97,294	\$3,893	.00%
PULASKI	12	\$121,841	\$4,373	.00%
NON-PERMIT	3	\$17,704	\$708	.00%
OTHER	137	\$1,125,273	\$45,009	.03%
* TOTAL COUNTY *	309	\$6,603,988	\$264,141	.18%
DECATUR COUNTY				
LAMONI	85	\$2,104,017	\$84,166	.06%
LEON*	85	\$2,460,377	\$98,374	.07%
DAVIS CITY	11	\$79,931	\$3,199	.00%
DECATUR CITY	14	\$251,703	\$10,067	.01%
GARDEN GROVE	12	\$44,290	\$1,771	.00%
GRAND RIVER	11	\$68,264	\$2,730	.00%
WELDON	11	\$77,034	\$3,082	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	53	\$244,730	\$9,788	.01%
* TOTAL COUNTY *	282	\$5,320,346	\$213,177	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 13

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	216	\$10,174,439	\$406,840	.27%
CARLVILLE	44	\$568,843	\$22,795	.02%
EDGEWOOD	14	\$349,504	\$13,950	.01%
HOPKINTON	34	\$551,326	\$22,054	.01%
COLESBURG	19	\$351,789	\$14,067	.01%
DELHI	27	\$396,518	\$15,862	.01%
GREFLEY	14	\$141,173	\$5,648	.00%
RYAN	23	\$165,420	\$6,618	.00%
NON-PERMIT	4	\$3,067	\$122	.00%
OTHER	166	\$2,724,026	\$108,959	.07%
* TOTAL COUNTY *	561	\$15,426,105	\$616,905	.41%
DES MOINES COUNTY				
BURLINGTON*	790	\$46,636,238	\$1,865,225	1.24%
MEDIAPOLIS	81	\$2,371,918	\$94,878	.05%
WEST BURLINGTON	162	\$9,159,896	\$366,394	.24%
DANVILLE	35	\$1,054,184	\$42,145	.05%
NON-PERMIT	12	\$324,682	\$12,957	.01%
OTHER	175	\$2,203,678	\$88,140	.05%
* TOTAL COUNTY *	1,255	\$61,750,596	\$2,469,769	1.65%
DICKINSON COUNTY				
MILFORD	127	\$3,780,075	\$151,204	.10%
SPIRIT LAKE*	226	\$11,948,169	\$477,826	.32%
ARNOLDS PARK	110	\$3,073,208	\$122,308	.08%
LAKE PARK	59	\$950,570	\$38,022	.03%
OKOFOJI	39	\$4,203,445	\$166,930	.11%
SUPERIOR	11	\$215,408	\$8,616	.01%
TERRIL	16	\$207,663	\$8,308	.01%
NON-PERMIT	16	\$65,903	\$2,636	.00%
OTHER	155	\$3,469,441	\$138,877	.07%
* TOTAL COUNTY *	759	\$27,913,882	\$1,115,027	.74%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 14

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DURBUQUE	COUNTY				
DURBUQUE*		1,045	\$101,361,027	\$4,053,416	2.70%
CASCADE		91	\$2,374,704	\$94,988	.05%
DYERSVILLE		153	\$7,149,592	\$285,927	.19%
EPWORTH		27	\$600,113	\$24,004	.02%
FARLEY		42	\$635,386	\$25,417	.02%
BERNARD		23	\$299,779	\$11,991	.01%
HOLY CROSS		13	\$345,146	\$13,807	.01%
LUXEMBURG		17	\$170,894	\$6,835	.00%
NEW VIENNA		26	\$495,505	\$19,820	.01%
PEOSTA		14	\$198,607	\$7,945	.01%
SHERILL		11	\$64,152	\$2,566	.00%
WORTHINGTON		20	\$211,036	\$9,665	.01%
NON-PERMIT		22	\$193,465	\$7,740	.01%
OTHER		239	\$5,137,056	\$205,356	.14%
* TOTAL COUNTY *		2,353	\$119,236,462	\$4,759,487	3.18%
EMMET	COUNTY				
ESTHERVILLE*		268	\$9,760,156	\$390,368	.26%
ARMSTRONG		66	\$1,437,779	\$57,504	.04%
RINGSTED		26	\$623,262	\$24,932	.02%
WALLINGFORD		18	\$83,818	\$3,332	.00%
NOV-PERMIT		0	\$0	\$0	.00%
OTHER		77	\$484,291	\$19,371	.01%
* TOTAL COUNTY *		455	\$12,389,306	\$495,507	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 15

TOWN	NO. OF RUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	267	\$10,849,286	\$433,798	.29%
FAYETTE	50	\$647,192	\$25,889	.02%
WEST UNION*	131	\$4,877,210	\$195,067	.13%
ARLINGTON	22	\$328,694	\$13,148	.01%
CLERMONT	31	\$1,164,787	\$46,577	.03%
ELGIN	32	\$573,080	\$22,924	.02%
HAWKEYE	27	\$368,257	\$14,625	.01%
MAYNARD	20	\$628,530	\$25,141	.02%
ST LUCAS	13	\$215,909	\$8,637	.01%
WADENA	11	\$57,814	\$2,313	.00%
WAUCOMA	17	\$265,328	\$10,614	.01%
WESTGATE	13	\$72,304	\$2,891	.00%
NON-PERMIT	4	\$119,071	\$4,762	.00%
OTHER	166	\$2,710,287	\$108,409	.07%
* TOTAL COUNTY *	809	\$22,875,779	\$914,805	.61%
FLOYD COUNTY				
CHARLES CITY*	335	\$13,245,509	\$529,817	.35%
NOVA SPRINGS	72	\$837,666	\$33,507	.02%
ROCKFORD	48	\$807,410	\$32,275	.02%
COLUMELL	10	\$234,184	\$9,367	.01%
FLOYD	16	\$137,974	\$5,481	.00%
MARBLE ROCK	24	\$266,950	\$10,678	.01%
RUDD	25	\$286,424	\$11,457	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	131	\$765,564	\$30,625	.02%
* TOTAL COUNTY *	661	\$16,581,681	\$663,207	.44%
FRANKLIN COUNTY				
HAMPTON*	211	\$8,067,034	\$322,539	.22%
ACKLEY	10	\$133,041	\$5,322	.00%
SHEFFIELD	58	\$991,304	\$39,452	.03%
COULTER	20	\$189,579	\$7,563	.01%
LATIMER	26	\$279,775	\$11,189	.01%
NON-PERMIT	5	\$7,721	\$312	.00%
OTHER	116	\$1,595,258	\$63,620	.04%
* TOTAL COUNTY *	446	\$11,263,912	\$450,517	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 16

TOWN	COUNTY	NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT	FREMONT	65	\$1,862,732	\$74,560	.05%
HAMBURG	FREMONT	52	\$877,284	\$35,043	.02%
SIDNEY*	FREMONT	43	\$464,826	\$18,590	.01%
TABOR	FREMONT	22	\$133,029	\$5,322	.00%
FARRAGUT	FREMONT	13	\$137,418	\$5,497	.00%
RANDOLPH	FREMONT	15	\$127,835	\$5,115	.00%
RIVERTON	FREMONT	13	\$45,507	\$1,820	.00%
THURMAN	FREMONT				
NON-PERMIT		3	\$14,337	\$573	.00%
OTHER		85	\$3,209,874	\$128,395	.04%
* TOTAL COUNTY *		309	\$6,872,892	\$274,865	.13%
GREENE	GREENE				
JEFFERSON*	GREENE	213	\$7,927,669	\$316,968	.01%
CHURDAN	GREENE	29	\$252,805	\$10,111	.01%
GRAND JCT	GREENE	52	\$1,259,734	\$50,385	.03%
SCRANTON	GREENE	32	\$483,467	\$19,339	.01%
PATON	GREENE	21	\$377,721	\$15,109	.01%
KIRBY	GREENE	18	\$91,018	\$3,640	.00%
NON-PERMIT		3	\$7,331	\$294	.00%
OTHER		55	\$350,403	\$14,014	.01%
* TOTAL COUNTY *		422	\$10,750,163	\$429,860	.29%
GRUNDY	GRUNDY				
GRUNDY CENTER*	GRUNDY	125	\$4,598,072	\$183,920	.13%
REINHECK	GRUNDY	55	\$1,661,151	\$66,447	.04%
CONRAD	GRUNDY	58	\$1,069,288	\$42,765	.03%
DIKE	GRUNDY	40	\$1,262,364	\$50,471	.03%
WELLSBURG	GRUNDY	41	\$857,921	\$34,317	.02%
BEAMAN	GRUNDY	14	\$229,641	\$9,185	.01%
HOLLAND	GRUNDY	15	\$85,979	\$3,436	.00%
NON-PERMIT		2	\$1,150	\$46	.00%
OTHER		91	\$442,639	\$17,693	.01%
* TOTAL COUNTY *		472	\$10,208,235	\$408,265	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1955

PAGE 17

TOWN	NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	103	\$3,644,271	\$145,753	.10%
PANORA	58	\$2,032,027	\$81,280	.05%
STUART	56	\$1,283,416	\$51,337	.03%
BAYARD	27	\$380,180	\$15,208	.01%
CASEY	27	\$315,460	\$12,560	.01%
BAGLEY	23	\$205,514	\$8,220	.01%
MENLO	16	\$197,219	\$7,889	.01%
YALE	17	\$222,718	\$8,907	.01%
NON-PERMIT	2	\$5,593	\$224	.00%
OTHER	79	\$572,213	\$22,889	.02%
* TOTAL COUNTY *	408	\$8,858,611	\$354,277	.24%
HAMILTON COUNTY				
WEBSTER CITY*	309	\$10,916,647	\$426,578	.29%
JEWELL	53	\$1,337,310	\$53,493	.04%
STRATFORD	38	\$891,502	\$35,662	.02%
WILLIAMS	37	\$1,111,146	\$44,446	.03%
BLAIRSBURG	13	\$248,245	\$9,930	.01%
ELLSWORTH	24	\$457,586	\$18,302	.01%
KAMRAR	14	\$121,583	\$4,863	.00%
RANDALL	12	\$106,834	\$4,272	.00%
STANHOPE	23	\$283,685	\$11,348	.01%
NON-PERMIT	1	\$50	\$2	.00%
OTHER	89	\$1,035,983	\$41,429	.03%
* TOTAL COUNTY *	613	\$16,512,773	\$660,336	.44%
HANCOCK COUNTY				
BRITT	105	\$3,248,220	\$129,928	.04%
GARNER*	115	\$4,833,730	\$193,344	.13%
KANAWHA	42	\$1,075,904	\$43,034	.03%
KLEMME	29	\$379,176	\$15,164	.01%
CORNWICH	24	\$380,635	\$15,225	.01%
CRYSTAL LAKE	13	\$117,141	\$4,687	.00%
GOODELL	10	\$30,065	\$1,201	.00%
MODEN	18	\$335,081	\$13,404	.01%
FOREST CITY	12	\$136,051	\$5,442	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	91	\$729,759	\$29,191	.02%
* TOTAL COUNTY *	454	\$11,265,762	\$450,620	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 18

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	295	\$12,566,440	\$502,361	.33%
ACKLEY	89	\$1,481,415	\$59,280	.04%
ELDORA*	149	\$3,608,869	\$144,348	.10%
ALDEN	36	\$1,046,150	\$41,845	.03%
HUBHARD	50	\$1,280,916	\$51,241	.03%
RADCLIFFE	31	\$470,737	\$18,830	.01%
NEW PROVIDENCE	13	\$214,220	\$8,568	.01%
STEAMBOAT ROCK	17	\$269,989	\$10,801	.01%
UNION	35	\$644,082	\$25,763	.02%
NON-PERMIT	2	\$10,323	\$412	.00%
OTHER	151	\$4,675,940	\$187,037	.12%
* TOTAL COUNTY *	868	\$26,269,381	\$1,050,486	.70%
HARRISON COUNTY				
DUNLAP	63	\$1,115,434	\$44,616	.03%
LOGAN*	59	\$1,832,332	\$73,289	.05%
MISSOURI VALLEY	126	\$5,005,404	\$200,199	.13%
WOODBINE	65	\$1,342,441	\$53,697	.04%
MONDAMIN	25	\$201,302	\$8,042	.01%
PERSIA	23	\$115,214	\$4,607	.00%
PISSAH	23	\$141,410	\$5,658	.00%
NON-PERMIT	6	\$16,359	\$654	.00%
OTHER	119	\$1,538,729	\$61,546	.04%
* TOTAL COUNTY *	509	\$11,308,625	\$452,308	.30%
HENRY COUNTY				
MT PLEASANT*	265	\$14,758,181	\$590,295	.39%
NEW LONDON	66	\$1,134,604	\$45,391	.03%
MAYLAND	39	\$522,874	\$20,916	.01%
WINFIELD	54	\$1,190,397	\$47,614	.03%
MT UNION	12	\$146,215	\$5,849	.00%
OLDS	18	\$409,517	\$16,382	.01%
SALEM	22	\$133,670	\$5,346	.00%
NON-PERMIT	10	\$130,219	\$5,210	.00%
OTHER	136	\$2,129,262	\$85,170	.06%
* TOTAL COUNTY *	622	\$20,554,939	\$822,173	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1965

PAGE 19

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESO*	194	\$6,855,051	\$274,189	.18%
ELMA	40	\$398,140	\$15,927	.01%
LIME SPRINGS	32	\$392,891	\$15,717	.01%
RICEVILLE	16	\$304,844	\$12,194	.01%
CHESTER	20	\$256,457	\$10,258	.01%
PROTIVIN	26	\$563,082	\$22,523	.02%
NON-PERMIT	4	\$48,687	\$1,948	.00%
OTHER	89	\$482,935	\$19,317	.01%
* TOTAL COUNTY *	421	\$9,302,067	\$372,073	.25%
HUMBOLDT COUNTY				
HUMBOLDT	209	\$9,795,934	\$391,744	.26%
DAKOTA CITY*	27	\$209,403	\$8,380	.01%
GILMORE CITY	12	\$146,127	\$5,844	.00%
LIVERMORE	26	\$338,704	\$13,548	.01%
RODE	18	\$126,286	\$5,802	.00%
RENNICK	22	\$445,151	\$17,808	.01%
NON-PERMIT	8	\$64,138	\$2,566	.00%
OTHER	108	\$650,005	\$26,000	.02%
* TOTAL COUNTY *	430	\$11,775,748	\$471,692	.31%
IDA COUNTY				
HOLSTEIN	81	\$1,373,422	\$54,932	.04%
IDA GROVE*	135	\$6,898,442	\$275,939	.18%
BATTLE CREEK	39	\$465,272	\$18,811	.01%
ARTHUR	13	\$80,395	\$3,216	.00%
GALVA	15	\$160,139	\$6,405	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	46	\$86,416	\$3,457	.00%
* TOTAL COUNTY *	332	\$9,064,092	\$362,560	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 20

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA	COUNTY				
MARENGO*		111	\$3,478,618	\$139,148	.09%
NORTH ENGLISH		46	\$1,672,245	\$66,889	.04%
WILLIAMSBURG		114	\$6,050,511	\$242,019	.16%
VICTOR		52	\$1,012,668	\$40,507	.03%
LADORA		15	\$37,375	\$1,494	.00%
MILLERSBURG		14	\$160,643	\$6,425	.00%
PARNELL		11	\$83,467	\$3,338	.00%
NON-PERMIT		5	\$2,429	\$97	.00%
OTHER		223	\$9,256,756	\$370,250	.25%
* TOTAL COUNTY *		591	\$21,754,712	\$870,167	.58%
JACKSON	COUNTY				
MAQUOKETA*		276	\$9,531,162	\$381,219	.25%
BELLEVEUE		110	\$2,233,795	\$89,154	.06%
PRESTON		57	\$2,909,140	\$116,360	.08%
SAPULA		30	\$424,353	\$16,929	.01%
ANDREW		14	\$162,907	\$6,514	.00%
FALMINT		10	\$37,786	\$1,508	.00%
LA MOTTE		21	\$356,404	\$14,220	.01%
MILES		23	\$642,167	\$25,687	.02%
SPRINGBROOK		10	\$94,178	\$3,767	.00%
NON-PERMIT		9	\$64,426	\$2,577	.00%
OTHER		173	\$2,187,693	\$87,498	.06%
* TOTAL COUNTY *		738	\$18,644,011	\$745,437	.50%
JASPER	COUNTY				
NEWTON*		521	\$25,977,836	\$1,039,107	.69%
COLFAX		72	\$4,740,012	\$189,599	.13%
MONROE		68	\$1,492,964	\$59,723	.04%
SAXTER		34	\$437,969	\$17,515	.01%
KELLOGG		24	\$300,430	\$12,015	.01%
PRAIRIE CITY		52	\$1,701,687	\$68,069	.05%
LYNNVILLE		26	\$325,475	\$13,021	.01%
MINGO		18	\$128,138	\$5,125	.00%
SULLY		43	\$1,940,093	\$77,603	.05%
NON-PERMIT		7	\$13,480	\$538	.00%
OTHER		211	\$1,944,475	\$77,784	.05%
* TOTAL COUNTY *		1,076	\$39,002,559	\$1,560,099	1.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 21

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	396	\$15,965,004	\$538,442	.43%
BATAVIA	20	\$222,562	\$8,904	.01%
LIBERTYVILLE	14	\$186,583	\$7,462	.00%
LOCKRIDGE	10	\$152,181	\$6,068	.00%
PACKWOOD	19	\$236,477	\$9,459	.01%
NON-PERMIT	2	\$7,801	\$312	.00%
OTHER	113	\$1,040,462	\$41,618	.03%
* TOTAL COUNTY *	574	\$17,811,090	\$712,265	.47%
JOHNSON COUNTY				
IOWA CITY*	1,126	\$90,221,412	\$3,608,224	2.41%
CORALVILLE	253	\$19,535,743	\$781,425	.52%
LONE TREE	43	\$483,507	\$19,337	.01%
OXFORD	31	\$443,316	\$17,724	.01%
SOLOV	53	\$1,104,105	\$44,163	.03%
HILLS	19	\$429,512	\$17,151	.01%
NORTH LIBERTY	35	\$798,902	\$31,948	.02%
SMISHER	20	\$338,351	\$13,536	.01%
TIFFIN	13	\$397,028	\$15,880	.01%
NON-PERMIT	21	\$280,605	\$11,226	.01%
OTHER	269	\$3,970,448	\$158,815	.11%
* TOTAL COUNTY *	1,863	\$118,002,929	\$4,719,459	3.15%
JONES COUNTY				
ANAMOSA*	158	\$8,387,800	\$335,502	.22%
MONTICELLO	215	\$7,518,420	\$300,729	.20%
OLIN	44	\$384,736	\$15,392	.01%
OXFORD JCT	35	\$244,523	\$9,779	.01%
WYOMING	39	\$502,807	\$20,114	.01%
ONSLOW	16	\$90,973	\$3,639	.00%
NON-PERMIT	4	\$73,330	\$2,932	.00%
OTHER	233	\$2,373,136	\$94,901	.06%
* TOTAL COUNTY *	744	\$19,575,725	\$782,988	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 22

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK	COUNTY				
KEOKUK		59	\$798,341	\$31,932	.02%
SIGOURNEY*		112	\$3,632,787	\$145,292	.10%
DELTA		14	\$64,280	\$2,573	.00%
HEDRICK		46	\$379,625	\$15,135	.01%
RICHLAND		33	\$692,813	\$27,711	.02%
WHAT CHEER		43	\$483,799	\$19,353	.01%
GIBSON		10	\$73,283	\$2,932	.00%
HARPER		11	\$143,395	\$5,735	.00%
KESWICK		13	\$317,835	\$12,714	.01%
OLLIE		13	\$41,911	\$1,677	.00%
SOUTH ENGLISH		11	\$143,289	\$5,707	.00%
NON-PERMIT		5	\$15,123	\$604	.00%
OTHER		135	\$1,603,269	\$64,123	.04%
* TOTAL COUNTY *		506	\$8,389,753	\$335,538	.22%
KOSSUTH	COUNTY				
ALGONA*		306	\$18,755,851	\$750,595	.50%
BANCROFT		48	\$1,592,625	\$63,705	.04%
HURT		23	\$380,498	\$15,218	.01%
LU VERNE		17	\$136,557	\$5,463	.00%
WHA CITY		46	\$604,811	\$24,192	.02%
TITONKA		40	\$840,798	\$33,629	.02%
WESLEY		28	\$694,135	\$27,767	.02%
WHITTEMORE		38	\$651,923	\$26,079	.02%
FENTON		26	\$284,010	\$11,362	.01%
LACOTA		19	\$145,370	\$5,817	.00%
LEDYARD		15	\$149,389	\$5,962	.00%
LONE ROCK		13	\$134,786	\$5,392	.00%
NON-PERMIT		3	\$12,152	\$486	.00%
OTHER		151	\$1,192,908	\$47,704	.03%
* TOTAL COUNTY *		775	\$25,585,816	\$1,023,371	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 23

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE	COUNTY				
FT MADISON*		360	\$17,133,367	\$585,051	.46%
KEOKUK		458	\$23,431,141	\$937,216	.62%
DONNELLSON		62	\$1,283,112	\$51,288	.03%
MONTROSE		31	\$365,898	\$14,635	.01%
WEST POINT		53	\$1,008,036	\$40,320	.03%
ST PAUL		16	\$621,246	\$24,851	.02%
HOUGHTON		12	\$384,559	\$15,380	.01%
NON-PERMIT		9	\$104,234	\$4,169	.00%
OTHER		271	\$6,688,310	\$267,420	.18%
* TOTAL COUNTY *		1,272	\$51,019,903	\$2,040,330	1.36%
LINN	COUNTY				
CEDAR RAPIDS*		3,166	\$262,734,696	\$10,508,411	7.01%
MARION		521	\$23,217,026	\$928,677	.62%
CENTER POINT		53	\$1,429,375	\$57,172	.04%
CENTRAL CITY		61	\$650,575	\$26,022	.02%
HIAMATHA		103	\$3,341,054	\$133,642	.09%
LISBON		63	\$807,970	\$32,316	.02%
MT VERNON		106	\$4,143,218	\$165,350	.11%
COGGER		38	\$626,539	\$25,064	.02%
FAIRFAX		39	\$477,237	\$19,090	.01%
SPRINGVILLE		36	\$595,449	\$23,806	.02%
WALKER		39	\$651,844	\$26,076	.02%
ALBURNETTE		25	\$251,201	\$10,048	.01%
ELY		28	\$489,215	\$19,566	.01%
PALO		23	\$331,049	\$13,243	.01%
NON-PERMIT		37	\$425,014	\$17,001	.01%
OTHER		274	\$4,864,667	\$194,584	.13%
* TOTAL COUNTY *		4,612	\$305,036,129	\$12,200,068	8.13%
LOUISA	COUNTY				
COLUMBUS JCT		82	\$2,580,975	\$103,241	.07%
HAPELLO*		97	\$2,634,721	\$105,383	.07%
MORVING SUN		36	\$774,758	\$30,991	.02%
GRANDVIEW		13	\$177,843	\$7,116	.00%
OAKVILLE		19	\$232,728	\$9,308	.01%
NON-PERMIT		2	\$1,052	\$42	.00%
OTHER		97	\$968,355	\$38,719	.03%
* TOTAL COUNTY *		346	\$7,370,432	\$294,800	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 24

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LUCAS	COUNTY				
CHARITON*		212	\$7,188,340	\$287,535	.19%
RUSSELL		22	\$139,442	\$5,564	.00%
LUCAS		13	\$83,319	\$3,332	.00%
NON-PERMIT		1	\$14,099	\$564	.00%
OTHER		78	\$1,361,796	\$54,469	.04%
* TOTAL COUNTY *		326	\$8,786,996	\$351,464	.23%
LYON	COUNTY				
ROCK RAPIDS*		115	\$3,555,564	\$142,185	.09%
GEORGE		58	\$1,115,612	\$44,596	.03%
DOON		30	\$380,806	\$15,229	.01%
INWOOD		47	\$1,102,924	\$44,106	.03%
LARCHWOOD		43	\$552,271	\$22,090	.01%
LITTLE ROCK		18	\$248,179	\$9,927	.01%
ALVORD		10	\$68,286	\$2,731	.00%
LESTER		21	\$312,224	\$12,488	.01%
NON-PERMIT		4	\$17,152	\$687	.00%
OTHER		92	\$659,701	\$26,367	.02%
* TOTAL COUNTY *		438	\$8,012,719	\$320,405	.21%
MADISON	COUNTY				
WINTERSET*		161	\$5,669,658	\$226,770	.15%
FARHAM		35	\$465,717	\$18,627	.01%
ST CHARLES		20	\$296,532	\$11,861	.01%
TRURO		20	\$318,465	\$12,737	.01%
NON-PERMIT		4	\$34,788	\$1,391	.00%
OTHER		118	\$962,912	\$38,519	.03%
* TOTAL COUNTY *		358	\$7,748,072	\$309,905	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1955

PAGE 25

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MAHASKA COUNTY				
OSKALOOSA*	450	\$23,251,407	\$929,866	.62%
NEW SHARON	69	\$797,151	\$31,871	.02%
UNIVERSITY PARK	12	\$102,975	\$4,119	.00%
FARNES CITY	15	\$88,651	\$3,547	.00%
FREMONT	24	\$180,311	\$7,214	.00%
LEIGHTON	10	\$53,570	\$2,142	.00%
NON-PERMIT	6	\$31,482	\$1,260	.00%
OTHER	165	\$1,687,519	\$67,497	.05%
* TOTAL COUNTY *	753	\$26,193,066	\$1,047,516	.70%
MARION COUNTY				
KNOXVILLE*	258	\$13,779,820	\$551,164	.37%
PELLA	258	\$11,152,490	\$446,100	.30%
PLEASANTVILLE	59	\$1,037,039	\$41,481	.03%
BUSSEY	20	\$131,878	\$5,275	.00%
MELCHER	33	\$364,908	\$14,597	.01%
NON-PERMIT	5	\$55,170	\$2,207	.00%
OTHER	208	\$2,773,730	\$110,934	.07%
* TOTAL COUNTY *	841	\$29,295,035	\$1,171,758	.73%
MARSHALL COUNTY				
MARSHALLTOWN*	768	\$45,692,664	\$1,827,636	1.22%
STATE CENTER	62	\$938,591	\$37,536	.03%
ALBION	16	\$237,737	\$9,508	.01%
GILMAN	26	\$284,059	\$11,361	.01%
MELBOURNE	29	\$293,831	\$11,749	.01%
LAUREL	18	\$220,144	\$8,804	.01%
LE GRAND	23	\$432,125	\$17,286	.01%
LISCOMB	10	\$103,248	\$4,132	.00%
RHODES	13	\$58,225	\$2,330	.00%
NON-PERMIT	5	\$39,418	\$1,576	.00%
OTHER	140	\$2,553,764	\$102,113	.07%
* TOTAL COUNTY *	1,110	\$50,853,806	\$2,034,029	1.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 26

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MILLS					
GLENWOOD*		135	\$6,178,053	\$246,981	.16%
MALVERN		48	\$835,158	\$33,409	.02%
EMERSON		27	\$369,979	\$14,799	.01%
HASTINGS		10	\$72,272	\$2,891	.00%
HENDERSON		13	\$88,898	\$3,558	.00%
NON-PERMIT		4	\$23,858	\$954	.00%
OTHER		96	\$825,639	\$33,028	.02%
* TOTAL COUNTY *		333	\$8,393,857	\$335,620	.22%
MITCHELL					
OSAGE*		161	\$4,422,757	\$176,907	.12%
ST ANSGAR		55	\$2,355,673	\$94,226	.06%
RICEVILLE		34	\$470,512	\$18,820	.01%
STACYVILLE		32	\$806,829	\$32,271	.02%
NON-PERMIT		1	\$11,941	\$478	.00%
OTHER		125	\$1,164,876	\$46,590	.03%
* TOTAL COUNTY *		408	\$9,232,588	\$369,292	.25%
MONONA					
OVANNA*		150	\$5,094,742	\$203,792	.14%
MAPLETON		91	\$2,665,605	\$106,629	.07%
UTE		36	\$503,388	\$20,135	.01%
WHITING		28	\$165,228	\$6,609	.00%
PLENCOE		14	\$143,448	\$5,724	.00%
CASTANA		13	\$80,860	\$3,236	.00%
MOORHEAD		21	\$270,404	\$10,817	.01%
SOLDIER		18	\$138,181	\$5,529	.00%
NON-PERMIT		2	\$8,330	\$333	.00%
OTHER		68	\$751,361	\$30,052	.02%
* TOTAL COUNTY *		441	\$9,821,747	\$392,856	.26%
MONROE					
ALBIA*		161	\$5,536,484	\$221,403	.15%
LOVILIA		27	\$252,889	\$10,116	.01%
NON-PERMIT		1	\$4,277	\$171	.00%
OTHER		74	\$967,567	\$38,640	.03%
* TOTAL COUNTY *		263	\$6,761,217	\$270,330	.18%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 27

TOWN	NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONTGOMERY COUNTY				
RED OAK*	277	\$12,047,680	\$431,599	.32%
VILLISCA	65	\$851,721	\$33,922	.02%
STANTON	35	\$721,907	\$28,876	.02%
ELLIOTT	23	\$117,125	\$4,684	.00%
NON-PERMIT	2	\$9,668	\$387	.00%
OTHER	78	\$780,802	\$31,233	.02%
* TOTAL COUNTY *	480	\$14,528,903	\$580,701	.39%
MUSCATINE COUNTY				
MUSCATINE*	673	\$34,564,795	\$1,382,346	.92%
WEST LIBERTY	100	\$2,902,250	\$116,090	.08%
WILTON	101	\$7,161,740	\$286,473	.19%
ATALISSA	16	\$123,723	\$4,948	.00%
CONESVILLE	15	\$117,097	\$4,683	.00%
NICHOLS	19	\$553,920	\$22,158	.01%
NON-PERMIT	9	\$66,485	\$2,660	.00%
OTHER	180	\$2,187,616	\$86,982	.06%
* TOTAL COUNTY *	1,113	\$47,677,626	\$1,906,540	1.27%
OBRIEN COUNTY				
SHELDON	239	\$9,383,627	\$375,194	.25%
HARTLEY	91	\$1,361,942	\$54,480	.04%
PAULLINA	82	\$1,313,443	\$52,538	.04%
PRIMGHAR*	55	\$1,154,797	\$46,128	.03%
SANBORN	61	\$1,036,413	\$41,457	.03%
SUTHERLAND	41	\$462,201	\$18,489	.01%
ARCHER	11	\$152,803	\$6,112	.00%
NON-PERMIT	2	\$4,240	\$170	.00%
OTHER	99	\$827,310	\$33,092	.02%
* TOTAL COUNTY *	681	\$15,696,776	\$627,660	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 28

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OSCEOLA	COUNTY				
SIBLFY*		135	\$4,170,603	\$166,818	.11%
ASHTON		25	\$297,600	\$11,905	.01%
OCHEYEDAN		36	\$492,661	\$19,707	.01%
MELVIN		20	\$431,114	\$17,243	.01%
NON-PERMIT		2	\$997	\$40	.00%
OTHER		69	\$447,261	\$17,868	.01%
* TOTAL COUNTY *		287	\$5,840,236	\$233,601	.16%
PAGE	COUNTY				
CLARINDA*		216	\$8,465,494	\$338,607	.23%
SHENANDOAH		293	\$8,838,970	\$353,556	.24%
ESSEX		32	\$283,149	\$11,325	.01%
BRADDYVILLE		14	\$102,110	\$4,082	.00%
COIN		16	\$108,290	\$4,332	.00%
COLLEGE SPRINGS		11	\$79,664	\$3,187	.00%
NON-PERMIT		3	\$92,621	\$3,706	.00%
OTHER		95	\$835,694	\$33,414	.02%
* TOTAL COUNTY *		680	\$18,805,992	\$752,209	.50%
PALO ALTO	COUNTY				
EMMETSBURG*		174	\$4,960,159	\$198,383	.13%
GRAETTINGER		43	\$695,953	\$27,841	.02%
RUTHVEN		32	\$982,069	\$39,282	.03%
WEST BEND		52	\$1,494,621	\$59,785	.04%
AYRSHIRE		16	\$105,426	\$4,217	.00%
MALLARD		21	\$305,403	\$12,216	.01%
NON-PERMIT		4	\$34,095	\$1,364	.00%
OTHER		68	\$826,044	\$33,042	.02%
* TOTAL COUNTY *		410	\$9,403,770	\$376,130	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1965

PAGE 29

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PLYMOUTH	COUNTY				
LE MARS*		295	\$13,534,354	\$541,301	.36%
AKRON		70	\$1,677,841	\$67,114	.04%
KINGSLEY		80	\$1,500,837	\$60,023	.04%
REMSEN		86	\$1,792,189	\$71,682	.05%
MERRILL		35	\$472,319	\$18,892	.01%
BRUNSVILLE		11	\$112,406	\$4,496	.00%
HINTON		19	\$486,243	\$19,448	.01%
OYENS		11	\$38,054	\$1,522	.00%
NON-PERMIT		5	\$30,071	\$1,203	.00%
OTHER		136	\$850,566	\$33,972	.02%
* TOTAL COUNTY *		748	\$20,494,880	\$819,653	.55%
POCAHONTAS	COUNTY				
FONDA		42	\$623,948	\$24,947	.02%
LAURENS		94	\$1,976,749	\$79,072	.05%
POCAHONTAS*		142	\$4,037,076	\$161,373	.11%
GILMORE CITY		18	\$520,651	\$20,827	.01%
ROLFE		45	\$873,721	\$34,935	.02%
HAVELOCK		12	\$258,319	\$10,334	.01%
PALMER		22	\$247,659	\$9,905	.01%
VARINA		10	\$44,788	\$1,791	.00%
NON-PERMIT		1	\$314	\$13	.00%
OTHER		81	\$431,018	\$17,243	.01%
* TOTAL COUNTY *		467	\$9,014,263	\$360,440	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1965

PAGE 30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POLK COUNTY				
DES MOINES*	6,091	\$604,001,897	\$24,158,824	16.11%
WEST DES MOINES	791	\$67,511,666	\$2,700,399	1.80%
URBANDALE	191	\$7,601,520	\$304,058	.20%
ALTOONA	162	\$15,240,926	\$609,580	.41%
ANKENY	403	\$20,229,118	\$809,127	.54%
CLIVE	37	\$2,594,505	\$103,785	.07%
GRIMES	75	\$2,011,394	\$80,456	.05%
MITCHELLVILLE	42	\$465,756	\$18,630	.01%
POLK CITY	49	\$558,808	\$22,353	.01%
WONDURANT	37	\$672,877	\$26,916	.02%
ELKHART	11	\$289,569	\$11,581	.01%
RUNNELLS	26	\$576,726	\$23,070	.02%
JOHNSTON	32	\$3,614,025	\$144,371	.10%
ALLEMAN	10	\$230,911	\$9,220	.01%
NON-PERMIT	86	\$2,672,834	\$106,918	.07%
OTHER	122	\$4,324,506	\$172,978	.12%
* TOTAL COUNTY *	6,217	\$732,597,138	\$29,502,266	19.54%
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,119	\$67,505,668	\$2,700,159	1.80%
AVOCA	89	\$3,839,412	\$153,567	.10%
CARTER LAKE	61	\$1,264,394	\$50,575	.03%
OAKLAND	67	\$1,250,323	\$50,001	.03%
CARSON	31	\$280,994	\$11,239	.01%
NEOLA	36	\$829,003	\$33,164	.02%
WALNUT	47	\$775,602	\$31,025	.02%
CRESCENT	20	\$611,096	\$24,443	.02%
HANCOCK	14	\$132,239	\$5,289	.00%
MACEDONIA	15	\$816,110	\$32,644	.02%
MINDEN	23	\$530,126	\$25,203	.02%
TREYNOR	34	\$567,791	\$22,709	.02%
UNDERWOOD	27	\$462,206	\$18,485	.01%
NON-PERMIT	17	\$24,582	\$986	.00%
OTHER	260	\$11,202,466	\$448,078	.30%
* TOTAL COUNTY *	1,657	\$90,192,014	\$3,607,567	2.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1965

PAGE 31

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POWESHIEK					
GRINNELL		275	\$15,964,093	\$538,549	.43%
BROOKLYN		78	\$5,618,084	\$224,723	.15%
MONTEZUMA*		104	\$2,582,399	\$103,263	.07%
DEEP RIVER		16	\$170,731	\$6,830	.00%
MALCOM		17	\$164,848	\$6,593	.00%
NON-PERMIT		2	\$13,238	\$530	.00%
OTHER		141	\$2,123,193	\$84,920	.06%
* TOTAL COUNTY *		633	\$26,636,586	\$1,065,408	.71%
RINGGOLD					
MOUNT AYR*		98	\$3,223,045	\$128,924	.09%
DIAGONAL		21	\$161,187	\$6,449	.00%
KELLERTON		21	\$164,497	\$6,579	.00%
TINGLEY		13	\$129,511	\$5,181	.00%
NON-PERMIT		1	\$9,339	\$374	.00%
OTHER		59	\$352,388	\$14,097	.01%
* TOTAL COUNTY *		213	\$4,039,967	\$161,604	.11%
SAC					
SAC CITY*		134	\$3,563,088	\$143,330	.10%
LAKE VIEW		77	\$1,953,928	\$78,159	.05%
ODESBOLT		57	\$920,532	\$36,821	.03%
EARLY		22	\$681,836	\$27,274	.02%
SCHALLER		43	\$765,805	\$30,632	.02%
HALL LAKE		47	\$1,132,192	\$45,275	.03%
AUBURN		25	\$312,459	\$12,501	.01%
LYTTON		22	\$243,232	\$9,730	.01%
NON-PERMIT		4	\$44,422	\$1,777	.00%
OTHER		85	\$1,006,775	\$40,268	.03%
* TOTAL COUNTY *		516	\$10,644,269	\$425,767	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 32

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SCOTT COUNTY				
DAVENPORT*	2,500	\$189,881,077	\$7,572,574	5.05%
HETTENDORF	637	\$48,016,423	\$1,920,599	1.26%
BUFFALO	30	\$591,450	\$23,657	.02%
LE CLAIRE	79	\$886,712	\$35,470	.02%
BLUE GRASS	63	\$1,175,074	\$46,998	.02%
ELDRIDGE	125	\$4,781,776	\$191,261	.13%
PRINCETON	28	\$742,128	\$29,683	.02%
MALCOTT	67	\$3,126,763	\$125,068	.08%
DIXON	15	\$114,737	\$4,589	.00%
DOVAHUE	16	\$260,205	\$10,407	.01%
LONG GROVE	14	\$122,567	\$4,904	.00%
MCCAUSLAND	17	\$102,925	\$4,118	.00%
NEW LIBERTY	11	\$53,726	\$2,150	.00%
RIVERDALE	13	\$261,937	\$10,473	.01%
NON-PERMIT	52	\$600,309	\$24,012	.02%
OTHER	255	\$4,927,797	\$197,114	.13%
* TOTAL COUNTY *	3,922	\$255,645,606	\$10,203,083	6.80%
SHELBY COUNTY				
HARLAN*	257	\$10,495,601	\$419,696	.28%
FLK HORN	38	\$419,146	\$16,762	.01%
SHELBY	31	\$316,945	\$12,676	.01%
DEFIANCE	29	\$256,013	\$10,242	.01%
EARLING	34	\$273,200	\$10,931	.01%
IRWIN	34	\$578,562	\$23,143	.02%
KIRKMAN	10	\$47,336	\$1,893	.00%
PANAMA	19	\$180,287	\$7,212	.00%
PORTSMOUTH	16	\$184,909	\$7,397	.00%
WESTPHALIA	12	\$135,950	\$5,438	.00%
NON-PERMIT	1	\$1,231	\$49	.00%
OTHER	80	\$686,312	\$27,451	.02%
* TOTAL COUNTY *	562	\$13,575,494	\$542,892	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 33

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SIoux COUNTY				
HAWARDEN	127	\$2,874,232	\$114,349	.08%
ALTON	50	\$920,443	\$36,792	.02%
HULL	81	\$1,188,364	\$47,530	.03%
ORANGE CITY*	160	\$5,273,971	\$210,963	.14%
ROCK VALLEY	140	\$4,609,366	\$184,379	.12%
SIoux CENTER	204	\$5,839,905	\$273,588	.18%
BOYDEN	40	\$598,188	\$23,939	.02%
HOSPERS	41	\$712,497	\$28,482	.02%
IRETON	38	\$1,020,042	\$40,802	.03%
GRANVILLE	21	\$191,839	\$7,674	.01%
NON-PERMIT	4	\$28,003	\$1,121	.00%
OTHER	194	\$1,505,859	\$60,230	.04%
* TOTAL COUNTY *	1,100	\$25,762,709	\$1,030,239	.69%
STORY COUNTY				
AMES	978	\$69,066,137	\$2,761,843	1.84%
NEVADA*	200	\$3,192,231	\$327,532	.22%
STORY CITY	116	\$4,170,913	\$166,838	.11%
CAMBRIDGE	16	\$156,742	\$6,268	.00%
COLO	34	\$1,692,255	\$67,689	.05%
MAXWELL	36	\$340,122	\$13,567	.01%
ROLAND	40	\$435,140	\$17,569	.01%
SLATER	45	\$1,392,562	\$55,705	.04%
ZEARING	34	\$476,889	\$19,050	.01%
COLLINS	13	\$111,254	\$4,451	.00%
GILBERT	24	\$199,967	\$7,999	.01%
HUXLEY	62	\$1,403,085	\$56,123	.04%
MCCALLSBURG	20	\$66,839	\$2,672	.00%
NON-PERMIT	9	\$5,988	\$240	.00%
OTHER	183	\$2,160,975	\$86,424	.03%
* TOTAL COUNTY *	1,810	\$89,875,100	\$3,593,990	2.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 34

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAMA	COUNTY				
TAMA		116	\$6,448,193	\$257,375	.17%
DYSART		57	\$1,067,529	\$42,695	.03%
TOLEDO*		107	\$5,722,134	\$230,607	.15%
TRAER		79	\$1,826,422	\$73,055	.05%
GARMIN		26	\$230,509	\$9,220	.01%
SLAD BROOK		55	\$1,293,446	\$51,675	.03%
CHELSEA		30	\$454,822	\$18,168	.01%
CLUTIER		16	\$133,934	\$5,358	.00%
LINCOLN		11	\$170,577	\$6,810	.00%
MONTOUR		10	\$155,193	\$6,207	.00%
NON-PERMIT		3	\$3,153	\$127	.00%
OTHER		117	\$491,103	\$19,644	.01%
* TOTAL COUNTY *		627	\$18,047,015	\$721,662	.45%
TAYLOR	COUNTY				
EDFORD*		104	\$1,815,277	\$72,613	.05%
LENOX		72	\$1,486,070	\$59,343	.04%
CLEARFIELD		32	\$230,156	\$9,206	.01%
NEW MARKET		22	\$111,932	\$4,473	.00%
BLOCKTON		12	\$153,296	\$6,133	.00%
NON-PERMIT		2	\$69,204	\$2,768	.00%
OTHER		67	\$190,256	\$7,615	.01%
* TOTAL COUNTY *		317	\$4,056,191	\$162,156	.11%
UNION	COUNTY				
CRESTON*		307	\$13,124,077	\$524,952	.35%
AFION		45	\$631,353	\$25,257	.02%
LORIMOR		17	\$137,580	\$5,503	.00%
NON-PERMIT		4	\$48,637	\$1,946	.00%
OTHER		73	\$799,520	\$31,981	.02%
* TOTAL COUNTY *		446	\$14,741,172	\$589,649	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 35

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	57	\$1,138,535	\$45,547	.03%
BONAPARTE	26	\$325,953	\$13,039	.01%
FARMINGTON	53	\$632,293	\$25,290	.02%
MILTON	24	\$145,188	\$5,807	.00%
BIRMINGHAM	21	\$163,745	\$6,551	.00%
CANTRIL	22	\$144,452	\$5,779	.00%
STOCKPORT	18	\$230,778	\$9,223	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	124	\$996,681	\$39,655	.03%
* TOTAL COUNTY *	355	\$3,777,725	\$151,091	.10%
MAPELLO COUNTY				
OTTUMWA*	783	\$40,712,019	\$1,627,894	1.09%
ELDON	53	\$586,876	\$23,399	.02%
EDDYVILLE	39	\$516,058	\$20,641	.01%
AGENCY	31	\$345,968	\$13,841	.01%
BLAKESBURG	14	\$139,776	\$5,591	.00%
NON-PERMIT	8	\$33,076	\$1,323	.00%
OTHER	161	\$1,687,846	\$67,515	.05%
* TOTAL COUNTY *	1,089	\$44,021,619	\$1,760,204	1.17%
MARREN COUNTY				
INDIANOLA*	328	\$13,045,988	\$521,776	.35%
CARLISLE	77	\$1,834,525	\$73,380	.05%
NORMALC	72	\$1,287,453	\$51,475	.03%
MILO	18	\$206,667	\$8,267	.01%
CUMMING	11	\$80,717	\$3,228	.00%
HARTFORD	14	\$77,978	\$3,120	.00%
LACONA	23	\$360,239	\$14,411	.01%
MARTENSDALE	14	\$160,926	\$6,437	.00%
NEW VIRGINIA	17	\$224,613	\$8,985	.01%
ST MARYS	10	\$123,426	\$4,937	.00%
NON-PERMIT	6	\$77,354	\$3,094	.00%
OTHER	211	\$2,464,809	\$98,562	.07%
* TOTAL COUNTY *	803	\$19,944,695	\$797,673	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 36

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WASHINGTON COUNTY				
WASHINGTON*	328	\$13,896,452	\$555,780	.37%
KALOVA	130	\$3,439,940	\$137,559	.09%
BRIGHTON	38	\$397,218	\$15,889	.01%
RIVERSIDE	35	\$532,200	\$21,290	.01%
MELLMAN	67	\$1,600,786	\$64,031	.04%
AINSWORTH	23	\$304,262	\$12,168	.01%
CRAWFORDSVILLE	23	\$137,037	\$5,481	.00%
WEST CHESTER	12	\$37,893	\$1,517	.00%
NON-PERMIT	3	\$22,964	\$960	.00%
OTHER	160	\$1,650,258	\$66,012	.04%
* TOTAL COUNTY *	620	\$22,019,010	\$860,747	.59%
WAYNE COUNTY				
CORYDON*	114	\$2,390,952	\$95,433	.06%
SEYMOUR	33	\$432,426	\$17,298	.01%
ALLERTON	28	\$228,966	\$9,158	.01%
HUMESTON	43	\$711,808	\$28,473	.02%
LINCOLN	13	\$167,238	\$6,689	.00%
NON-PERMIT	3	\$13,736	\$550	.00%
OTHER	79	\$488,438	\$19,534	.01%
* TOTAL COUNTY *	318	\$4,433,564	\$177,335	.12%
WEBSTER COUNTY				
FT DODGE*	900	\$55,423,595	\$2,215,629	1.48%
GOMPHE	71	\$1,462,961	\$58,206	.04%
DAYTON	43	\$706,077	\$28,240	.02%
LEHIGH	21	\$518,465	\$20,738	.01%
OTHO	15	\$80,332	\$3,214	.00%
WADGER	17	\$157,756	\$6,310	.00%
CALLENDER	19	\$115,989	\$4,640	.01%
CLARE	14	\$137,454	\$5,499	.00%
DUNCOMBE	17	\$231,465	\$9,259	.01%
HARCOURT	25	\$503,654	\$20,146	.01%
MOORLAND	15	\$82,499	\$3,300	.00%
VINCENT	13	\$509,667	\$20,386	.01%
NON-PERMIT	8	\$49,923	\$1,996	.00%
OTHER	218	\$4,178,695	\$167,151	.11%
* TOTAL COUNTY *	1,396	\$64,158,532	\$2,564,814	1.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 37

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	145	\$3,619,178	\$144,559	.10%
BUFFALO CENTER	65	\$1,618,014	\$64,624	.04%
LAKE MILLS	105	\$2,732,890	\$109,321	.07%
THOMPSON	30	\$1,003,535	\$40,139	.03%
LELAND	16	\$134,521	\$5,379	.00%
RAKE	24	\$186,709	\$7,468	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	81	\$1,866,369	\$74,654	.05%
* TOTAL COUNTY *	465	\$11,161,216	\$446,244	.30%
WINNEBIEK COUNTY				
DECORAH*	313	\$13,528,167	\$540,922	.36%
CALMAR	54	\$1,579,680	\$63,187	.04%
OSSIAN	53	\$942,174	\$37,685	.03%
FT. ATKINSON	30	\$379,767	\$15,191	.01%
RIDGEMAY	24	\$153,857	\$6,151	.00%
SPELLVILLE	21	\$321,638	\$12,860	.01%
NON-PERMIT	7	\$34,156	\$1,367	.00%
OTHER	185	\$3,425,431	\$136,986	.09%
* TOTAL COUNTY *	667	\$20,364,870	\$814,349	.54%
WOODBURY COUNTY				
SIOUX CITY*	1,981	\$140,920,394	\$5,636,532	3.76%
MOVILLE	62	\$2,456,512	\$98,260	.07%
ANTHON	54	\$650,887	\$26,040	.02%
CORRECTIONVILLE	58	\$580,661	\$23,225	.02%
DANBURY	30	\$523,955	\$20,960	.01%
SERGEANT BLUFF	47	\$786,964	\$31,475	.02%
SLOAN	41	\$683,825	\$27,310	.02%
CUSHING	20	\$91,508	\$3,663	.00%
HORNICK	11	\$164,212	\$6,559	.00%
LAINTON	24	\$397,854	\$15,913	.01%
OTO	11	\$83,394	\$3,337	.00%
PIEKSON	27	\$241,427	\$9,658	.01%
SALIX	14	\$245,514	\$9,821	.01%
SMITHLAND	12	\$74,755	\$2,990	.00%
NON-PERMIT	20	\$400,196	\$16,009	.01%
OTHER	106	\$1,009,267	\$40,368	.03%
* TOTAL COUNTY *	2,518	\$149,311,325	\$5,972,120	3.98%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1985

PAGE 38

TOWN		NO. OF HUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NORTH	COUNTY				
MANLY		52	\$588,120	\$23,526	.02%
NORTHWOOD*		91	\$2,860,374	\$114,398	.08%
FERTILE		20	\$185,111	\$7,404	.00%
GRAFTON		22	\$220,344	\$8,814	.01%
JOICE		11	\$175,995	\$7,039	.00%
KENSETT		15	\$243,182	\$9,726	.01%
NON-PERMIT		2	\$4,418	\$177	.00%
OTHER		81	\$588,327	\$23,533	.02%
* TOTAL COUNTY *		294	\$4,855,871	\$194,617	.13%
WRIGHT	COUNTY				
CLARION*		156	\$4,626,030	\$185,041	.12%
EAGLE GROVE		134	\$4,757,475	\$190,285	.13%
BELOMOND		123	\$4,097,176	\$163,889	.11%
DOMS		42	\$500,755	\$20,030	.01%
GOLDFIELD		28	\$481,068	\$19,243	.01%
ROMAN		16	\$159,804	\$6,392	.00%
WOOLSTOCK		12	\$466,499	\$18,659	.01%
NON-PERMIT		1	\$15,356	\$614	.00%
OTHER		83	\$717,487	\$28,705	.02%
* TOTAL COUNTY *		605	\$15,821,650	\$632,853	.42%
* LATE FILERS *		6,527	\$53,149,218	\$2,125,092	1.42%
** GRAND TOTAL **		92,929	\$3,750,515,902	\$149,978,139	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT



GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using sports provided club membership is provided to consumers.

IOWA

Retail Sales and Use Tax Report

receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using sports provided club membership is provided to consumers.

**Sales of Quarter Ending
December 31, 1985**

There is a tax of _____ percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, such tax to be collected in the same manner as is provided for the collection of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF
REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP QUARTER ENDING DECEMBER 31, 1985

Computed tax during the fourth quarter of 1985 amounted to \$163,793,970, an increase of 3.03 percent from the same quarter in 1984. The number of businesses filing returns increased from 102,006 to 102,617 or 0.60 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the fourth quarter of 1985, the Food Dealers Group showed the largest increase in computed tax with a 28.36 percent increase.¹ The Utilities Group followed with an increase of 10.88 percent. The number of businesses showed an increase of 0.60 percent as compared with an increase of 2.64 percent during the same period in 1984. Seven business groups reported an increase in the number of filers. Services and General Merchandise showed the largest increase with 5.25 and 3.47 percent respectively, while the Apparel (-4.58 percent) and Motor Vehicle (-4.51 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 85	# Bus. Dec. 84	% Change # Bus.	Computed Tax Dec. 85	Computed Tax Dec. 84	% Change Tax
Nonresidents	61	54	12.96%	\$ 88,547	\$ 138,279	-35.97%
Utilities	2,671	2,440	1.09	26,008,324	23,459,531	10.88
Building Materials	2,639	2,747	-3.93	7,514,326	8,570,065	-12.32
General Merchandise	1,579	1,526	3.47	23,393,702	22,737,783	2.88
Food Dealers	2,258	2,362	4.40	9,075,592	7,070,543	28.36 ¹
Motor Vehicle	5,483	5,742	-4.51	8,853,851	8,560,822	3.42
Apparel	2,333	2,445	-4.58	5,898,767	6,098,759	-3.28
Home Furnishings	3,141	3,094	1.52	5,631,065	5,718,132	-1.52
Eating and Drinking	6,995	6,878	1.70	12,441,180	12,657,826	-1.71
Specialty Retail	19,941	19,310	3.27	14,606,363	14,413,706	1.34
Services	29,081	27,630	5.25	18,159,335	16,852,985	7.75 ²
Wholesale Goods	8,792	8,980	-2.09	20,431,850	20,275,543	0.77
Miscellaneous	11,455	11,120	3.01	9,437,194	10,082,106	-6.40
Late Filers	6,188	7,678	-19.41	2,253,874	2,336,441	-3.53
TOTALS	<u>102,617</u>	<u>102,006</u>	<u>0.60%</u>	<u>\$163,793,970</u>	<u>\$158,972,521</u>	<u>3.03%</u>

1. The increase in tax collected by food dealers may be mostly attributed to the change in the sales tax base which provided for the taxation of candy, soft drinks and prepared foods effective July 1, 1985. These items were previously exempt from sales tax.
2. The increase in tax collected by the Services Group may be partially attributed to the enhanced list of enumerated services which were made subject to the sales tax effective July 1, 1985. These additional services include cable television, campgrounds, gun and camera repair; building maintenance; lawn care; landscaping and tree trimming and removal; and several additional items.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December, 1985

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	147	1.76%	\$ 1,891,005	10.60%
Building Materials	178	2.13	213,101	1.19
General Merchandise	12	0.14	565,443	3.17
Food Dealers	17	0.20	14,042	0.08
Motor Vehicle	126	1.51	116,123	0.65
Apparel	53	0.64	52,579	0.29
Home Furnishings	238	2.85	435,281	2.44
Eating and Drinking	30	0.36	14,556	0.08
Specialty Retail	661	7.91	1,389,572	7.79
Services	1,257	15.05	2,209,516	12.38
Wholesale Goods	2,549	30.51	4,830,474	27.06
Miscellaneous	2,730	32.68	5,964,604	33.42
Late Filers	356	4.26	151,519	0.85
TOTAL	<u>8,354</u>	<u>100.00%</u>	<u>\$17,847,815</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1984 and 1985

<u>Use Tax</u>	<u>December 1984</u>	<u>December 1985</u>	<u>% Change</u>
Retailers			
Number of Returns	8,093	8,354	3.23%
Computed Tax	\$16,923,825	\$17,847,815	5.46%
Motor Vehicle			
Number of Returns	150,401	140,218	-6.77%
Computed Tax	\$21,325,529	\$20,628,412	-3.27%
Consumers			
Number of Returns	4,882	4,860	-0.45%
Computed Tax	\$ 5,761,508	\$ 6,031,107	4.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 3

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	61	\$2,213,572	\$88,547	.05%
ADAIR COUNTY				
GREENFIELD*	134	\$6,506,207	\$260,193	.16%
ADAIR	56	\$2,204,973	\$88,137	.05%
STUART	26	\$823,815	\$32,949	.02%
BRIDGEWATER	25	\$359,119	\$14,301	.01%
FONTANELLE	39	\$501,568	\$20,064	.01%
ORIENT	24	\$229,411	\$9,177	.01%
NON-PERMIT	2	\$3,311	\$133	.00%
OTHER	94	\$532,258	\$21,285	.01%
* TOTAL COUNTY *	400	\$11,160,662	\$446,239	.27%
ADAMS COUNTY				
CORNING*	120	\$4,230,783	\$169,187	.10%
NODAWAY	10	\$76,888	\$3,074	.00%
PRESCOTT	14	\$85,931	\$3,437	.00%
NON-PERMIT	1	\$734	\$29	.00%
OTHER	62	\$338,652	\$13,544	.01%
* TOTAL COUNTY *	207	\$4,732,988	\$189,271	.12%
ALLAMAKEE COUNTY				
WAUKON*	204	\$7,955,777	\$318,195	.19%
LANRING	77	\$1,492,778	\$59,711	.04%
POSTVILLE	93	\$4,811,849	\$192,428	.12%
NEW ALBIN	34	\$675,378	\$27,015	.02%
HARPERS FERRY	21	\$135,862	\$5,434	.00%
WATERVILLE	10	\$43,369	\$1,734	.00%
NON-PERMIT	2	\$87,692	\$3,507	.00%
OTHER	151	\$1,118,740	\$44,744	.01%
* TOTAL COUNTY *	592	\$16,321,445	\$652,768	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 4

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	295	\$12,896,531	\$515,860	.31%
CINCINNATI	13	\$65,651	\$2,624	.00%
MORAVIA	38	\$298,536	\$11,939	.01%
MOULTON	27	\$360,427	\$14,314	.01%
MYSTIC	23	\$83,597	\$3,343	.00%
NON-PERMIT	1	\$4,986	\$199	.00%
OTHER	145	\$1,501,289	\$59,978	.04%
* TOTAL COUNTY *	542	\$15,211,017	\$608,257	.37%
AUDUBON COUNTY				
AUDUBON*	177	\$6,069,230	\$242,729	.15%
EXIRA	57	\$783,101	\$31,319	.02%
KIMBALLTON	26	\$317,064	\$12,684	.01%
NON-PERMIT	4	\$861	\$35	.00%
OTHER	97	\$459,982	\$18,326	.01%
* TOTAL COUNTY *	361	\$7,630,238	\$305,093	.19%
BENTON COUNTY				
BELLE PLAINE	127	\$3,992,865	\$159,685	.10%
VINTON*	220	\$8,618,931	\$344,753	.21%
BLAIRSTOWN	45	\$827,067	\$33,084	.02%
SHELLSBURG	31	\$408,704	\$16,350	.01%
VAN HORNE	35	\$432,236	\$17,289	.01%
ATKINS	33	\$357,337	\$14,265	.01%
GARRISON	19	\$141,046	\$5,641	.00%
KEYSTONE	34	\$1,316,768	\$52,652	.03%
MT AUBURN	13	\$181,933	\$7,278	.00%
NEWHALL	36	\$604,268	\$24,170	.01%
NORWAY	24	\$667,346	\$26,690	.02%
URBANA	23	\$158,738	\$6,350	.00%
WALFORD	14	\$200,247	\$8,010	.00%
NON-PERMIT	1	\$1,156	\$46	.00%
OTHER	169	\$707,070	\$28,274	.02%
* TOTAL COUNTY *	824	\$18,615,712	\$744,537	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 5

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,209	\$135,252,433	\$5,409,744	3.30%
CEDAR FALLS	1,061	\$47,805,375	\$1,911,947	1.17%
EVANSDALE	109	\$1,550,292	\$62,010	.04%
ELK RUN HTS	13	\$125,696	\$5,027	.00%
HUDSON	76	\$1,562,325	\$62,491	.04%
LA PORTE CITY	114	\$1,732,919	\$69,305	.04%
DUNKERTON	44	\$587,721	\$23,507	.01%
JANESVILLE	22	\$153,030	\$6,076	.00%
GILBERTVILLE	36	\$422,654	\$16,907	.01%
RAYMOND	18	\$216,764	\$8,650	.01%
NON-PERMIT	37	\$763,844	\$30,561	.02%
OTHER	134	\$1,493,240	\$59,728	.04%
* TOTAL COUNTY *	3,873	\$191,666,293	\$7,665,953	4.68%
BOONE COUNTY				
POONE*	481	\$18,124,621	\$724,925	.44%
MADRID	89	\$2,156,596	\$86,265	.05%
OGDEN	98	\$1,854,887	\$74,201	.05%
BEAVER	10	\$110,288	\$4,412	.00%
BOXHOLM	17	\$207,907	\$8,315	.01%
PILOT MOUND	12	\$57,793	\$2,312	.00%
NON-PERMIT	4	\$6,358	\$255	.00%
OTHER	161	\$2,295,158	\$91,807	.06%
* TOTAL COUNTY *	872	\$24,813,608	\$992,492	.61%
BREMER COUNTY				
WAVERLY*	336	\$15,157,264	\$606,124	.37%
SUMNER	119	\$3,512,519	\$140,496	.09%
TRIPOLI	68	\$1,165,940	\$46,641	.03%
DENVER	86	\$1,475,468	\$59,013	.04%
JANESVILLE	25	\$450,521	\$17,952	.01%
READLYN	44	\$847,833	\$33,912	.02%
FREDERIKA	14	\$48,698	\$1,947	.00%
PLAINFIELD	29	\$399,924	\$15,996	.01%
NON-PERMIT	10	\$23,520	\$942	.00%
OTHER	180	\$1,598,499	\$63,940	.04%
* TOTAL COUNTY *	911	\$24,680,186	\$986,963	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 6

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	276	\$11,535,906	\$461,406	.28%
JESUP	94	\$2,074,270	\$82,964	.05%
FAIRBANK	55	\$879,012	\$35,161	.02%
HAZLETON	42	\$375,601	\$15,023	.01%
LAMONT	32	\$297,777	\$11,909	.01%
WINTHROP	48	\$759,694	\$30,387	.02%
AURORA	16	\$192,199	\$7,687	.00%
BRANDON	23	\$204,408	\$8,175	.00%
QUASQUETON	18	\$129,029	\$5,156	.00%
ROWLEY	17	\$173,346	\$6,935	.00%
NON-PERMIT	5	\$14,083	\$562	.00%
OTHER	174	\$2,237,609	\$89,488	.05%
* TOTAL COUNTY *	800	\$18,872,934	\$754,853	.46%
BUENA VISTA COUNTY				
STORM LAKE*	429	\$22,180,315	\$887,014	.54%
ALTA	89	\$2,553,940	\$102,162	.06%
ALBERT CITY	45	\$1,390,436	\$55,606	.03%
MARATHON	18	\$406,329	\$16,253	.01%
NEWELL	53	\$1,081,670	\$43,265	.03%
SIOUX RAPIDS	60	\$1,189,204	\$47,565	.03%
LAKE SIDE	11	\$98,129	\$3,925	.00%
REMBRANDT	20	\$147,761	\$5,910	.00%
LINN GROVE	14	\$90,307	\$3,612	.00%
NON-PERMIT	1	\$2,856	\$114	.00%
OTHER	116	\$1,386,109	\$55,452	.03%
* TOTAL COUNTY *	856	\$30,527,056	\$1,220,878	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 7

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER	COUNTY				
CLARKSVILLE		68	\$1,200,002	\$48,003	.03%
GREENE		81	\$2,116,834	\$84,751	.05%
PARKERSBURG		95	\$1,909,377	\$76,373	.05%
SHELL ROCK		71	\$995,578	\$39,818	.02%
ALLISON*		65	\$3,361,024	\$134,335	.08%
APLINGTON		58	\$1,220,828	\$48,829	.03%
DUMONT		44	\$883,463	\$35,314	.02%
NEW HARTFORD		36	\$436,880	\$17,474	.01%
BRISTOW		15	\$116,508	\$4,659	.00%
NON-PERMIT		1	\$1,228	\$49	.00%
OTHER		168	\$1,552,066	\$62,079	.04%
* TOTAL COUNTY *		702	\$13,795,788	\$551,684	.34%
CALHOUN	COUNTY				
LAKE CITY		104	\$2,418,036	\$96,717	.06%
MANSON		91	\$2,689,851	\$107,595	.07%
ROCKWELL CITY*		129	\$3,896,575	\$155,837	.10%
LOHRVILLE		39	\$314,316	\$12,572	.01%
POMEROY		43	\$1,274,929	\$50,999	.03%
FARNHAMVILLE		31	\$1,943,532	\$77,740	.05%
SOMERS		11	\$22,707	\$907	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		106	\$427,201	\$17,088	.01%
* TOTAL COUNTY *		554	\$12,987,147	\$519,455	.32%
CARROLL	COUNTY				
CARROLL*		442	\$23,441,857	\$937,527	.57%
COON RAPIDS		79	\$1,729,308	\$69,171	.04%
MANNING		90	\$2,685,461	\$107,395	.07%
BREDA		48	\$900,366	\$36,016	.02%
GLIDDEN		51	\$1,869,155	\$74,766	.05%
ARCADIA		28	\$539,707	\$21,588	.01%
DEDHAM		18	\$426,806	\$17,073	.01%
HALBUR		17	\$883,877	\$35,355	.02%
TEMPLETON		32	\$381,197	\$15,246	.01%
NON-PERMIT		2	\$2,594	\$104	.00%
OTHER		124	\$780,405	\$31,216	.02%
* TOTAL COUNTY *		931	\$33,640,733	\$1,345,457	.82%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 8

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS	COUNTY				
ATLANTIC*		377	\$17,541,928	\$701,233	.43%
ANITA		78	\$1,134,313	\$45,373	.03%
GRISWOLD		82	\$1,499,806	\$59,995	.04%
LEWIS		30	\$167,218	\$6,686	.00%
CUMBERLAND		24	\$366,875	\$14,655	.01%
MASSENA		33	\$843,246	\$33,730	.02%
WIOTA		10	\$132,590	\$5,304	.00%
NON-PERMIT		1	\$3,901	\$156	.00%
OTHER		116	\$910,817	\$36,432	.02%
* TOTAL COUNTY *		751	\$22,600,694	\$903,564	.55%
CEDAR	COUNTY				
TIPTON*		192	\$7,063,558	\$282,546	.17%
DURANT		89	\$2,043,946	\$81,753	.05%
MECHANICSVILLE		42	\$510,865	\$20,433	.01%
WEST BRANCH		85	\$1,273,339	\$50,937	.03%
CLARENCE		55	\$1,076,577	\$43,024	.03%
LOWDEN		53	\$1,090,368	\$43,614	.03%
STANWOOD		40	\$881,704	\$35,268	.02%
BENNETT		30	\$513,031	\$20,501	.01%
NON-PERMIT		2	\$9,202	\$373	.00%
OTHER		163	\$1,253,962	\$50,132	.03%
* TOTAL COUNTY *		751	\$15,716,552	\$628,581	.38%
CERRO GORDO	COUNTY				
MASON CITY*		1,066	\$69,464,813	\$2,778,534	1.70%
CLEAR LAKE		318	\$11,180,044	\$447,120	.27%
VENTURA		25	\$200,854	\$8,026	.00%
ROCKWELL		42	\$560,382	\$22,414	.01%
DOUGHERTY		13	\$118,220	\$4,729	.00%
MESERVEY		20	\$142,564	\$5,703	.00%
PLYMOUTH		11	\$197,790	\$7,912	.00%
SWALEDALE		18	\$174,566	\$6,983	.00%
THORNTON		28	\$318,205	\$12,728	.01%
NON-PERMIT		16	\$61,257	\$2,451	.00%
OTHER		158	\$2,089,057	\$83,562	.05%
* TOTAL COUNTY *		1,715	\$84,507,752	\$3,380,162	2.06%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 9

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE	COUNTY				
CHEROKEE*		296	\$13,974,021	\$558,931	.34%
MARCUS		69	\$1,680,072	\$67,204	.04%
AURELIA		54	\$836,091	\$33,445	.02%
CLEGHORN		18	\$359,835	\$14,394	.01%
MERIDEN		13	\$117,683	\$4,707	.00%
QUIMBY		27	\$548,155	\$21,928	.01%
WASHTA		16	\$67,215	\$2,689	.00%
NON-PERMIT		2	\$3,052	\$122	.00%
OTHER		114	\$887,379	\$35,494	.02%
* TOTAL COUNTY *		609	\$18,473,503	\$738,914	.45%
CHICKASAW	COUNTY				
NEW HAMPTON*		208	\$8,280,959	\$331,222	.20%
NASHUA		81	\$1,597,770	\$63,910	.04%
FREDERICKSBURG		64	\$1,394,209	\$55,766	.03%
LAWLER		41	\$1,003,360	\$40,133	.02%
ALTA VISTA		19	\$334,843	\$13,394	.01%
IONIA		19	\$217,503	\$8,700	.01%
NON-PERMIT		1	\$9,898	\$396	.00%
OTHER		148	\$1,142,067	\$45,680	.03%
* TOTAL COUNTY *		581	\$13,980,609	\$559,201	.34%
CLARKE	COUNTY				
OSCEOLA*		225	\$8,809,161	\$352,367	.22%
MURRAY		29	\$235,914	\$9,434	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		76	\$597,353	\$23,892	.01%
* TOTAL COUNTY *		330	\$9,642,428	\$385,693	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 10

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		550	\$26,892,872	\$1,075,401	.66%
EVERLY		39	\$1,456,840	\$58,273	.04%
PETERSON		37	\$359,180	\$14,368	.01%
DICKENS		11	\$211,609	\$8,464	.01%
FOSTORIA		12	\$154,553	\$6,183	.00%
ROYAL		29	\$316,312	\$12,654	.01%
WEBB		17	\$240,498	\$9,618	.01%
NON-PERMIT		13	\$512,022	\$20,482	.01%
OTHER		123	\$822,992	\$32,918	.02%
* TOTAL COUNTY *		831	\$30,966,878	\$1,238,361	.76%
CLAYTON	COUNTY				
ELKADER*		147	\$5,439,414	\$217,579	.13%
GUTTENBERG		114	\$2,462,012	\$98,425	.06%
MONONA		83	\$2,204,114	\$88,164	.05%
STRAWBERRY PT		78	\$1,364,209	\$54,573	.03%
EDGEWOOD		50	\$1,087,023	\$43,481	.03%
GARNAVILLO		49	\$816,363	\$32,652	.02%
MARQUETTE		19	\$164,321	\$6,573	.00%
MCGREGOR		92	\$842,272	\$33,692	.02%
FARMERSBURG		16	\$196,136	\$7,846	.00%
LUANA		19	\$190,101	\$7,604	.00%
N BUENA VISTA		10	\$50,054	\$2,003	.00%
VOLGA CITY		22	\$191,733	\$7,668	.00%
NON-PERMIT		1	\$669	\$27	.00%
OTHER		200	\$1,314,163	\$52,486	.03%
* TOTAL COUNTY *		900	\$16,322,584	\$652,773	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 11

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	COUNTY				
CLINTON*		901	\$53,905,954	\$2,155,886	1.32%
DE WITT		206	\$7,076,788	\$283,067	.17%
CAMANCHE		101	\$1,343,792	\$53,752	.03%
DELMAR		16	\$271,268	\$10,850	.01%
GRAND MOUND		39	\$245,910	\$9,835	.01%
LOST NATION		49	\$609,841	\$24,395	.01%
WHEATLAND		37	\$846,495	\$33,859	.02%
CALAMUS		16	\$386,836	\$15,474	.01%
CHARLOTTE		19	\$411,907	\$16,476	.01%
GOOSE LAKE		12	\$83,289	\$3,332	.00%
LOW MOOR		21	\$175,684	\$7,028	.00%
WELTON		11	\$68,635	\$3,544	.00%
NON-PERMIT		13	\$40,231	\$1,610	.00%
OTHER		221	\$2,781,175	\$111,248	.07%
* TOTAL COUNTY *		1,662	\$68,267,805	\$2,730,356	1.67%
CRAWFORD	COUNTY				
DENISON*		309	\$14,161,416	\$566,447	.35%
CHARTER OAK		39	\$1,011,965	\$40,479	.02%
DOW CITY		30	\$298,248	\$11,931	.01%
MANILLA		38	\$830,431	\$33,220	.02%
SCHLESWIG		52	\$902,134	\$36,089	.02%
VAIL		27	\$212,042	\$8,462	.01%
DELOIT		10	\$38,678	\$1,536	.00%
KIRON		29	\$342,566	\$13,703	.01%
RICKETTS		15	\$61,262	\$2,452	.00%
WESTSIDE		26	\$555,043	\$22,202	.01%
NON-PERMIT		4	\$17,325	\$693	.00%
OTHER		122	\$1,378,094	\$55,121	.03%
* TOTAL COUNTY *		701	\$19,809,204	\$792,335	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 12

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS	COUNTY				
PERRY		286	\$11,738,138	\$469,434	.29%
ADEL*		127	\$3,365,605	\$134,619	.08%
DALLAS CENTER		58	\$1,096,843	\$43,872	.03%
DEXTER		29	\$886,611	\$35,406	.02%
REDFIELD		32	\$384,764	\$15,389	.01%
WAUKEE		63	\$2,404,174	\$96,168	.06%
WOODWARD		50	\$891,856	\$35,644	.02%
BOUTON		10	\$62,106	\$2,484	.00%
DE SOTO		27	\$532,936	\$21,318	.01%
GRANGER		38	\$859,644	\$34,389	.02%
LINDEN		13	\$72,204	\$2,889	.00%
MINBURN		20	\$373,794	\$14,953	.01%
VAN METER		27	\$304,145	\$12,164	.01%
NON-PERMIT		8	\$9,287	\$370	.00%
OTHER		234	\$2,909,860	\$116,401	.07%
* TOTAL COUNTY *		1,022	\$25,891,967	\$1,035,500	.63%
DAVIS	COUNTY				
BLOOMFIELD*		152	\$5,713,329	\$228,529	.14%
DRAKESVILLE		15	\$73,475	\$2,938	.00%
PULASKI		15	\$262,657	\$10,499	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		164	\$1,303,460	\$52,157	.03%
* TOTAL COUNTY *		346	\$7,353,421	\$294,123	.18%
DECATUR	COUNTY				
LAMONI		94	\$2,266,825	\$90,669	.06%
LEON*		97	\$2,829,185	\$113,110	.07%
DECATUR CITY		14	\$228,613	\$9,057	.01%
GARDEN GROVE		10	\$33,202	\$1,328	.00%
GRAND RIVER		13	\$95,396	\$3,814	.00%
WELDON		11	\$63,775	\$2,551	.00%
NON-PERMIT		3	\$18,394	\$736	.00%
OTHER		77	\$252,350	\$10,094	.01%
* TOTAL COUNTY *		319	\$5,787,740	\$231,359	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 13

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	251	\$11,151,275	\$446,050	.27%
EARLVILLE	43	\$515,778	\$20,634	.01%
EDGEWOOD	14	\$405,132	\$16,205	.01%
HOPKINTON	33	\$806,103	\$32,242	.02%
COLESBURG	25	\$892,839	\$35,712	.02%
DELHI	31	\$371,359	\$14,853	.01%
DUNDEE	10	\$192,932	\$7,717	.00%
GREELEY	17	\$148,925	\$5,956	.00%
RYAN	27	\$199,924	\$7,997	.00%
NON-PERMIT	4	\$7,971	\$319	.00%
OTHER	175	\$1,999,102	\$79,948	.05%
* TOTAL COUNTY *	630	\$16,691,340	\$667,633	.41%
DES MOINES COUNTY				
BURLINGTON*	874	\$52,904,725	\$2,116,025	1.29%
MEDIAPOLIS	95	\$2,075,997	\$83,036	.05%
WEST BURLINGTON	170	\$11,441,597	\$457,666	.28%
DANVILLE	42	\$1,084,972	\$43,398	.03%
MIDDLETOWN	10	\$91,078	\$3,644	.00%
NON-PERMIT	5	\$59,966	\$2,398	.00%
OTHER	204	\$1,698,026	\$67,922	.04%
* TOTAL COUNTY *	1,400	\$69,356,361	\$2,774,089	1.69%
DICKINSON COUNTY				
MILFORD	128	\$2,730,208	\$109,207	.07%
SPIRIT LAKE*	249	\$8,982,489	\$359,258	.22%
ARNOLDS PARK	122	\$931,677	\$37,263	.02%
LAKE PARK	64	\$1,399,371	\$55,975	.03%
OKOBOJI	42	\$1,063,230	\$42,529	.03%
SUPERIOR	11	\$372,117	\$14,884	.01%
TERRIL	21	\$221,386	\$8,856	.01%
NON-PERMIT	7	\$20,172	\$807	.00%
OTHER	180	\$1,084,329	\$43,366	.03%
* TOTAL COUNTY *	824	\$16,804,979	\$672,145	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 14

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,832	\$117,630,807	\$4,704,627	2.87%
CASCADE	90	\$2,441,753	\$97,669	.06%
DYERSVILLE	167	\$8,275,908	\$331,039	.20%
EPWORTH	36	\$642,661	\$25,706	.02%
FARLEY	42	\$735,108	\$29,407	.02%
BERNARD	24	\$264,749	\$10,589	.01%
HOLY CROSS	20	\$257,147	\$10,286	.01%
LUXEBURG	19	\$214,346	\$8,572	.01%
NEW VIENNA	25	\$621,403	\$24,856	.02%
PEOSTA	20	\$320,516	\$12,822	.01%
SHERRILL	12	\$43,432	\$1,735	.00%
WORTHINGTON	25	\$369,558	\$14,783	.01%
ZWINGLE	12	\$60,824	\$2,432	.00%
NON-PERMIT	20	\$104,346	\$4,186	.00%
OTHER	263	\$5,100,085	\$203,985	.12%
* TOTAL COUNTY *	2,607	\$137,082,643	\$5,482,694	3.35%
EMMET COUNTY				
ESTHERVILLE*	301	\$10,873,141	\$434,923	.27%
ARMSTRONG	78	\$1,606,005	\$64,228	.04%
RINGSTED	30	\$841,687	\$33,667	.02%
WALLINGFORD	17	\$144,706	\$5,788	.00%
NON-PERMIT	3	\$3,846	\$153	.00%
OTHER	105	\$699,234	\$27,966	.02%
* TOTAL COUNTY *	534	\$14,168,619	\$566,725	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 15

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE	COUNTY				
OELWEIN		301	\$13,259,889	\$530,240	.32%
FAYETTE		62	\$988,779	\$39,554	.02%
WEST UNION*		141	\$5,411,636	\$216,398	.13%
ARLINGTON		30	\$447,408	\$17,896	.01%
CLERMONT		35	\$1,205,940	\$48,234	.03%
ELGIN		31	\$639,218	\$25,570	.02%
HAWKEYE		27	\$777,096	\$31,075	.02%
MAYNARD		20	\$689,157	\$27,564	.02%
ST LUCAS		16	\$334,619	\$13,385	.01%
WAUCOMA		19	\$369,509	\$14,780	.01%
WESTGATE		15	\$81,233	\$3,249	.00%
NON-PERMIT		3	\$99,416	\$3,977	.00%
OTHER		203	\$3,784,607	\$151,390	.09%
* TOTAL COUNTY *		903	\$28,088,507	\$1,123,312	.69%
FLOYD	COUNTY				
CHARLES CITY*		359	\$15,240,636	\$609,626	.37%
NORA SPRINGS		72	\$1,033,751	\$41,349	.03%
ROCKFORD		49	\$808,929	\$32,356	.02%
FLOYD		18	\$158,443	\$6,338	.00%
MARBLE ROCK		26	\$334,158	\$13,367	.01%
RUDD		26	\$356,191	\$14,247	.01%
NON-PERMIT		1	\$407	\$16	.00%
OTHER		166	\$1,242,790	\$49,680	.03%
* TOTAL COUNTY *		717	\$19,175,305	\$766,979	.47%
FRANKLIN	COUNTY				
HAMPTON*		234	\$9,638,568	\$385,484	.24%
ACKLEY		12	\$152,657	\$6,106	.00%
SHEFFIELD		67	\$1,198,493	\$47,942	.03%
ALEXANDER		11	\$121,329	\$4,854	.00%
COULTER		18	\$198,943	\$7,957	.00%
LATIMER		30	\$444,831	\$17,792	.01%
NON-PERMIT		1	\$642	\$26	.00%
OTHER		124	\$1,726,639	\$69,067	.04%
* TOTAL COUNTY *		497	\$13,482,102	\$539,228	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 16

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT	COUNTY				
HAMBURG		73	\$2,302,135	\$92,077	.06%
SIDNEY*		58	\$1,097,018	\$43,842	.03%
TABOR		47	\$537,744	\$21,510	.01%
FARRAGUT		28	\$196,082	\$7,844	.00%
RANDOLPH		10	\$137,057	\$5,482	.00%
RIVERTON		16	\$137,733	\$5,509	.00%
THURMAN		12	\$51,137	\$2,045	.00%
NON-PERMIT		5	\$124,615	\$4,985	.00%
OTHER		103	\$3,713,587	\$148,543	.09%
* TOTAL COUNTY *		352	\$8,297,108	\$331,837	.20%
GREENE	COUNTY				
JEFFERSON*		247	\$9,334,553	\$373,314	.23%
CHURDAN		31	\$221,747	\$8,870	.01%
GRAND JCT		58	\$1,317,042	\$52,679	.03%
SCRANTON		41	\$695,124	\$27,782	.02%
PATON		19	\$350,849	\$14,016	.01%
RIPPEY		24	\$236,306	\$9,451	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		74	\$488,593	\$19,540	.01%
* TOTAL COUNTY *		494	\$12,644,214	\$505,652	.31%
GRUNDY	COUNTY				
GRUNDY CENTER*		144	\$5,003,179	\$200,127	.12%
REINBECK		95	\$1,707,821	\$68,314	.04%
CONRAD		63	\$1,432,552	\$57,298	.03%
DIKE		44	\$1,179,250	\$47,046	.03%
WELLSBURG		43	\$948,371	\$37,937	.02%
BEAMAN		13	\$399,380	\$15,976	.01%
HOLLAND		20	\$127,855	\$5,116	.00%
NON-PERMIT		1	\$14,587	\$647	.00%
OTHER		115	\$673,338	\$26,922	.02%
* TOTAL COUNTY *		538	\$11,486,333	\$459,383	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 17

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	119	\$4,221,212	\$168,851	.10%
PANORA	71	\$1,605,478	\$64,219	.04%
STUART	66	\$1,407,652	\$56,306	.03%
BAYARD	31	\$428,594	\$17,145	.01%
CASEY	26	\$386,066	\$15,403	.01%
BAGLEY	24	\$181,463	\$7,256	.00%
JAMAICA	11	\$72,717	\$2,909	.00%
MENLO	22	\$255,523	\$10,221	.01%
YALE	20	\$344,361	\$13,774	.01%
NON-PERMIT	3	\$1,566	\$63	.00%
OTHER	91	\$417,386	\$16,699	.01%
* TOTAL COUNTY *	484	\$9,322,018	\$372,846	.23%
HAMILTON COUNTY				
WEBSTER CITY*	346	\$12,632,494	\$505,131	.31%
JEWELL	48	\$2,214,722	\$88,583	.05%
STRATFORD	43	\$924,499	\$36,958	.02%
WILLIAMS	41	\$1,121,893	\$44,876	.03%
BLAIRSBURG	17	\$297,067	\$11,884	.01%
ELLSWORTH	30	\$906,543	\$36,251	.02%
KAMRAR	15	\$162,096	\$6,485	.00%
RANDALL	11	\$209,326	\$8,374	.01%
STANHOPE	25	\$390,726	\$15,628	.01%
NON-PERMIT	4	\$141,190	\$5,647	.00%
OTHER	142	\$1,429,690	\$57,189	.03%
* TOTAL COUNTY *	722	\$20,430,246	\$817,006	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 18

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	118	\$3,612,243	\$144,487	.09%
GARNER*	123	\$6,353,238	\$254,121	.16%
KANAWHA	45	\$1,453,875	\$58,140	.04%
KLEMME	32	\$464,798	\$18,583	.01%
CORWITH	28	\$357,515	\$14,302	.01%
CRYSTAL LAKE	14	\$130,565	\$5,222	.00%
GOODSELL	11	\$32,392	\$1,297	.00%
WODEN	19	\$338,402	\$13,534	.01%
FOREST CITY	11	\$123,309	\$4,933	.00%
NON-PERMIT	2	\$1,379	\$56	.00%
OTHER	114	\$870,805	\$34,836	.02%
* TOTAL COUNTY *	517	\$13,738,521	\$549,511	.34%
HARDIN COUNTY				
IOWA FALLS	311	\$14,089,445	\$563,430	.34%
ACKLEY	91	\$1,639,372	\$65,577	.04%
ELDORA*	152	\$4,581,791	\$183,273	.11%
ALDEN	34	\$638,041	\$25,523	.02%
HUBBARD	60	\$1,364,635	\$54,581	.03%
RADCLIFFE	31	\$498,884	\$19,958	.01%
NEW PROVIDENCE	12	\$356,136	\$14,245	.01%
STEAMBOAT ROCK	19	\$243,752	\$9,750	.01%
UNION	36	\$575,109	\$23,004	.01%
NON-PERMIT	1	\$2,012	\$81	.00%
OTHER	183	\$1,516,385	\$60,649	.04%
* TOTAL COUNTY *	930	\$25,505,562	\$1,020,071	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 19

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARRISON COUNTY				
DUNLAP	69	\$1,502,541	\$60,105	.04%
LOGAN*	63	\$1,487,016	\$59,483	.04%
MISSOURI VALLEY	142	\$6,161,380	\$246,409	.15%
WOODBINE	67	\$1,519,411	\$60,774	.04%
MAGNOLIA	10	\$68,612	\$2,743	.00%
MODALE	11	\$298,774	\$11,938	.01%
MONDAMIN	26	\$484,721	\$19,389	.01%
PERSIA	22	\$134,872	\$5,395	.00%
PISGAH	23	\$159,702	\$6,386	.00%
NON-PERMIT	1	\$223	\$9	.00%
OTHER	112	\$1,736,560	\$69,465	.04%
* TOTAL COUNTY *	546	\$13,553,812	\$542,096	.33%
HENRY COUNTY				
MT PLEASANT*	293	\$17,742,690	\$709,671	.43%
NEW LONDON	71	\$1,349,631	\$53,986	.03%
WAYLAND	41	\$697,320	\$27,889	.02%
WINFIELD	59	\$1,309,639	\$52,381	.03%
MT UNION	13	\$336,296	\$13,448	.01%
OLDS	18	\$392,743	\$15,709	.01%
SALEM	17	\$104,489	\$4,179	.00%
NON-PERMIT	5	\$669,844	\$26,794	.02%
OTHER	173	\$2,375,743	\$95,031	.06%
* TOTAL COUNTY *	690	\$24,978,395	\$999,088	.61%
HOWARD COUNTY				
CRESCO*	206	\$8,335,680	\$333,421	.20%
ELMA	36	\$395,425	\$15,811	.01%
LIME SPRINGS	36	\$742,149	\$29,687	.02%
RICEVILLE	21	\$481,669	\$19,266	.01%
CHESTER	24	\$299,222	\$11,971	.01%
PROTIVIN	31	\$627,505	\$25,098	.02%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	108	\$749,486	\$29,976	.02%
* TOTAL COUNTY *	462	\$11,631,136	\$465,230	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 20

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HUMBOLDT	COUNTY				
HUMBOLDT		234	\$10,377,185	\$415,069	.25%
DAKOTA CITY*		32	\$256,285	\$10,251	.01%
GILMORE CITY		13	\$168,123	\$6,726	.00%
LIVERMORE		28	\$405,932	\$16,236	.01%
BODE		27	\$358,039	\$14,320	.01%
RENWICK		25	\$622,425	\$24,895	.02%
NON-PERMIT		1	\$666	\$27	.00%
OTHER		121	\$878,673	\$35,147	.02%
* TOTAL COUNTY *		481	\$13,067,328	\$522,671	.32%
IDA	COUNTY				
HOLSTEIN		85	\$1,733,650	\$69,336	.04%
IDA GROVE*		153	\$7,644,268	\$305,772	.19%
BATTLE CREEK		45	\$687,858	\$27,515	.02%
ARTHUR		15	\$183,619	\$7,345	.00%
GALVA		19	\$200,092	\$8,005	.00%
NON-PERMIT		4	\$33,661	\$1,346	.00%
OTHER		61	\$79,449	\$3,177	.00%
* TOTAL COUNTY *		382	\$10,562,597	\$422,496	.26%
IOWA	COUNTY				
MARENGO*		121	\$4,384,744	\$180,373	.11%
NORTH ENGLISH		48	\$1,782,532	\$71,301	.04%
WILLIAMSBURG		130	\$5,875,940	\$235,039	.14%
VICTOR		56	\$876,052	\$35,026	.02%
LADORA		18	\$49,982	\$2,000	.00%
MILLERSBURG		15	\$220,600	\$8,824	.01%
PARNELL		14	\$74,472	\$2,977	.00%
NON-PERMIT		3	\$1,001	\$40	.00%
OTHER		261	\$7,902,083	\$316,087	.19%
* TOTAL COUNTY *		666	\$21,167,406	\$851,667	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 21

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JACKSON COUNTY				
MAQUOKETA*	311	\$10,919,493	\$436,751	.27%
BELLEVUE	112	\$2,389,964	\$95,445	.06%
PRESTON	62	\$2,268,819	\$90,743	.06%
SABULA	31	\$378,964	\$15,129	.01%
ANDREW	14	\$144,175	\$5,765	.00%
BALDWIN	10	\$57,054	\$2,281	.00%
LA MOTTE	21	\$342,136	\$13,645	.01%
MILES	25	\$815,596	\$32,623	.02%
MONMOUTH	10	\$34,204	\$1,368	.00%
SPRINGBROOK	12	\$105,894	\$4,235	.00%
NON-PERMIT	3	\$1,123	\$45	.00%
OTHER	204	\$2,076,495	\$83,048	.05%
* TOTAL COUNTY *	815	\$19,533,917	\$781,078	.48%
JASPER COUNTY				
NEWTON*	580	\$29,012,301	\$1,160,449	.71%
COLFAX	93	\$5,058,450	\$202,338	.12%
MONROE	78	\$2,170,928	\$86,835	.05%
BAXTER	40	\$746,674	\$29,865	.02%
KELLOGG	31	\$528,262	\$21,129	.01%
PRAIRIE CITY	58	\$2,086,859	\$83,477	.05%
LYNNVILLE	31	\$395,402	\$15,815	.01%
MINGO	21	\$119,299	\$4,771	.00%
SULLY	44	\$2,485,825	\$99,434	.06%
NON-PERMIT	2	\$2,987	\$119	.00%
OTHER	253	\$1,837,844	\$73,515	.04%
* TOTAL COUNTY *	1,231	\$44,444,831	\$1,777,747	1.09%
JEFFERSON COUNTY				
FAIRFIELD*	462	\$18,646,373	\$745,686	.46%
BATAVIA	19	\$168,004	\$6,718	.00%
LIBERTYVILLE	15	\$339,118	\$13,565	.01%
LOCKRIDGE	11	\$183,993	\$7,358	.00%
PACKWOOD	19	\$197,840	\$7,913	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	134	\$1,023,962	\$40,950	.03%
* TOTAL COUNTY *	660	\$20,559,290	\$822,190	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 22

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JOHNSON	COUNTY				
IOWA CITY*		1,297	\$96,942,656	\$3,877,124	2.37%
CORALVILLE		289	\$19,270,309	\$770,805	.47%
LONE TREE		46	\$481,146	\$19,243	.01%
OXFORD		38	\$405,724	\$16,228	.01%
SOLON		56	\$1,122,291	\$44,891	.03%
HILLS		19	\$687,592	\$27,504	.02%
NORTH LIBERTY		53	\$800,004	\$32,000	.02%
SWISHER		26	\$259,674	\$10,389	.01%
TIFFIN		13	\$440,989	\$17,641	.01%
NON-PERMIT		19	\$59,235	\$2,371	.00%
OTHER		352	\$3,434,647	\$137,385	.08%
* TOTAL COUNTY *		2,208	\$123,904,267	\$4,955,581	3.03%
JONES	COUNTY				
ANAMOSA*		171	\$9,898,789	\$395,932	.24%
MONTICELLO		229	\$7,966,621	\$318,667	.19%
OLIN		42	\$418,516	\$16,741	.01%
OXFORD JCT		40	\$281,486	\$11,258	.01%
WYOMING		42	\$763,711	\$30,466	.02%
ONSLOW		16	\$147,545	\$5,903	.00%
NON-PERMIT		3	\$2,875	\$115	.00%
OTHER		267	\$2,532,906	\$101,313	.06%
* TOTAL COUNTY *		810	\$22,012,449	\$880,395	.54%
KEOKUK	COUNTY				
KEOTA		61	\$777,574	\$31,106	.02%
SIGOURNEY*		121	\$4,260,692	\$170,397	.10%
DELTA		17	\$77,601	\$3,106	.00%
HEDRICK		50	\$413,216	\$16,531	.01%
RICHLAND		35	\$782,303	\$31,294	.02%
WHAT CHEER		47	\$532,607	\$21,307	.01%
GIBSON		11	\$167,636	\$6,706	.00%
HARPER		13	\$196,165	\$7,846	.00%
KESWICK		18	\$436,397	\$17,457	.01%
OLLIE		14	\$52,849	\$2,114	.00%
SOUTH ENGLISH		11	\$145,494	\$5,820	.00%
NON-PERMIT		4	\$1,857	\$74	.00%
OTHER		161	\$1,805,991	\$72,237	.04%
* TOTAL COUNTY *		563	\$9,650,382	\$385,995	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 23

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH	COUNTY				
ALGONA*		321	\$18,149,399	\$725,885	.44%
BANCROFT		53	\$1,880,621	\$75,227	.05%
BURT		24	\$383,771	\$15,351	.01%
LU VERNE		17	\$109,472	\$4,379	.00%
SWEA CITY		48	\$811,051	\$32,440	.02%
TITONKA		43	\$1,039,892	\$41,591	.03%
WESLEY		31	\$892,435	\$35,698	.02%
WHITTEMORE		39	\$775,682	\$31,025	.02%
FENTON		26	\$394,640	\$15,790	.01%
LAKOTA		23	\$167,341	\$6,694	.00%
LEDYARD		17	\$307,011	\$12,282	.01%
LONE ROCK		14	\$135,726	\$5,429	.00%
NON-PERMIT		4	\$12,117	\$485	.00%
OTHER		191	\$1,348,007	\$53,919	.03%
* TOTAL COUNTY *		851	\$26,407,165	\$1,056,195	.64%
LEE	COUNTY				
FT MADISON*		372	\$18,587,337	\$743,323	.45%
KEOKUK		499	\$25,862,809	\$1,034,394	.63%
DONNELSON		65	\$1,225,187	\$48,975	.03%
MONTROSE		33	\$353,604	\$14,143	.01%
WEST POINT		57	\$1,059,487	\$42,379	.03%
ST PAUL		16	\$579,403	\$23,177	.01%
HOUGHTON		14	\$777,196	\$31,085	.02%
NON-PERMIT		13	\$233,421	\$9,337	.01%
OTHER		313	\$5,905,613	\$236,213	.14%
* TOTAL COUNTY *		1,382	\$54,584,057	\$2,183,026	1.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 24

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,478	\$274,553,324	\$10,981,422	6.70%
MARION	584	\$25,436,264	\$1,017,425	.62%
CENTER POINT	56	\$1,183,230	\$47,329	.03%
CENTRAL CITY	70	\$623,184	\$24,904	.02%
HIAWATHA	116	\$2,780,306	\$111,214	.07%
LISBON	74	\$735,192	\$29,406	.02%
MT VERNON	118	\$4,406,109	\$176,236	.11%
COGGER	37	\$517,577	\$20,703	.01%
FAIRFAX	37	\$448,235	\$17,930	.01%
SPRINGVILLE	43	\$503,559	\$20,123	.01%
WALKER	38	\$477,575	\$19,102	.01%
ALBURNETTE	28	\$312,923	\$12,516	.01%
ELY	33	\$277,416	\$11,096	.01%
PALO	22	\$511,957	\$20,480	.01%
ROBINS	10	\$22,557	\$902	.00%
NON-PERMIT	41	\$562,243	\$22,490	.01%
OTHER	314	\$4,639,622	\$185,580	.11%
* TOTAL COUNTY *	5,099	\$317,991,273	\$12,718,858	7.77%
LOUISA COUNTY				
COLUMBUS JCT	83	\$2,873,534	\$114,939	.07%
WAPELLO*	103	\$3,089,648	\$123,579	.08%
MORNING SUN	44	\$1,000,140	\$40,008	.02%
GRANDVIEW	12	\$150,009	\$6,000	.00%
OAKVILLE	24	\$437,940	\$17,517	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	101	\$889,644	\$35,583	.02%
* TOTAL COUNTY *	367	\$8,440,915	\$337,626	.21%
LUCAS COUNTY				
CHARITON*	228	\$7,891,619	\$315,663	.19%
RUSSELL	20	\$155,280	\$6,195	.00%
LUCAS	13	\$78,569	\$3,143	.00%
NON-PERMIT	1	\$2,349	\$94	.00%
OTHER	95	\$939,370	\$37,576	.02%
* TOTAL COUNTY *	357	\$9,067,187	\$362,671	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 25

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON	COUNTY				
ROCK RAPIDS*		131	\$4,253,599	\$170,143	.10%
GEORGE		63	\$1,255,773	\$50,231	.03%
DOON		33	\$436,443	\$17,456	.01%
INWOOD		46	\$915,791	\$36,619	.02%
LARCHWOOD		43	\$682,859	\$27,314	.02%
LITTLE ROCK		22	\$316,229	\$12,648	.01%
LESTER		21	\$382,697	\$15,307	.01%
NON-PERMIT		12	\$10,609	\$425	.00%
OTHER		121	\$862,290	\$34,477	.02%
* TOTAL COUNTY *		492	\$9,116,290	\$364,620	.22%
MADISON	COUNTY				
WINTERSET*		180	\$6,136,199	\$245,392	.15%
EARLHAM		41	\$629,697	\$25,190	.02%
MACKSBURG		11	\$29,690	\$1,188	.00%
ST CHARLES		28	\$440,064	\$17,605	.01%
TRURO		23	\$328,657	\$13,145	.01%
NON-PERMIT		14	\$21,971	\$879	.00%
OTHER		131	\$870,515	\$34,810	.02%
* TOTAL COUNTY *		428	\$8,456,793	\$338,209	.21%
MAHASKA	COUNTY				
OSKALOOSA*		510	\$27,023,835	\$1,080,790	.66%
NEW SHARON		76	\$955,103	\$38,200	.02%
UNIVERSITY PARK		12	\$54,246	\$2,169	.00%
BARNES CITY		12	\$87,688	\$3,506	.00%
FREMONT		25	\$191,095	\$7,643	.00%
NON-PERMIT		1	\$43,948	\$1,758	.00%
OTHER		214	\$1,624,262	\$64,968	.04%
* TOTAL COUNTY *		850	\$29,980,177	\$1,199,034	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 26

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	282	\$14,156,875	\$566,272	.35%
PELLA	278	\$12,667,306	\$506,689	.31%
PLEASANTVILLE	60	\$1,099,825	\$43,989	.03%
BUSSEY	20	\$135,349	\$5,414	.00%
MELCHER	32	\$345,724	\$13,828	.01%
DALLAS	11	\$28,641	\$1,146	.00%
NON-PERMIT	3	\$16,390	\$655	.00%
OTHER	231	\$3,197,866	\$127,901	.08%
* TOTAL COUNTY *	917	\$31,647,976	\$1,265,894	.77%
MARSHALL COUNTY				
MARSHALLTOWN*	900	\$51,260,767	\$2,050,234	1.25%
STATE CENTER	76	\$1,048,784	\$41,946	.03%
ALBION	19	\$325,289	\$13,012	.01%
GILMAN	27	\$496,317	\$19,853	.01%
MELBOURNE	30	\$294,431	\$11,775	.01%
LAUREL	20	\$205,861	\$8,235	.01%
LE GRAND	32	\$566,115	\$22,645	.01%
LISCOMB	10	\$67,470	\$2,698	.00%
RHODES	18	\$51,218	\$2,051	.00%
NON-PERMIT	3	\$3,212	\$128	.00%
OTHER	181	\$2,918,817	\$116,714	.07%
* TOTAL COUNTY *	1,316	\$57,238,281	\$2,289,291	1.40%
MILLS COUNTY				
GLENWOOD*	139	\$6,632,917	\$264,983	.16%
MALVERN	51	\$900,806	\$36,036	.02%
EMERSON	29	\$649,519	\$25,981	.02%
PACIFIC JCT	11	\$86,994	\$3,480	.00%
HASTINGS	10	\$83,649	\$3,345	.00%
HENDERSON	15	\$322,327	\$12,894	.01%
NON-PERMIT	1	\$130	\$5	.00%
OTHER	105	\$941,914	\$37,678	.02%
* TOTAL COUNTY *	361	\$9,618,256	\$384,402	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 27

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	176	\$5,401,930	\$216,082	.13%
ST ANSGAR	57	\$2,865,616	\$114,622	.07%
RICEVILLE	37	\$524,038	\$20,966	.01%
STACYVILLE	37	\$929,924	\$37,197	.02%
NON-PERMIT	4	\$19,606	\$785	.00%
OTHER	156	\$1,705,807	\$68,235	.04%
* TOTAL COUNTY *	467	\$11,446,921	\$457,887	.28%
MONONA COUNTY				
ONAWA*	155	\$6,214,880	\$248,557	.15%
MAPLETON	97	\$3,479,416	\$139,171	.08%
UTE	37	\$497,988	\$19,919	.01%
WHITING	34	\$215,354	\$8,616	.01%
BLENCOE	16	\$148,323	\$5,933	.00%
CASTANA	15	\$126,703	\$5,068	.00%
MOORHEAD	22	\$854,307	\$34,167	.02%
SOLDIER	20	\$164,199	\$6,567	.00%
NON-PERMIT	1	\$364	\$15	.00%
OTHER	81	\$790,831	\$31,630	.02%
* TOTAL COUNTY *	478	\$12,492,365	\$499,643	.31%
MONROE COUNTY				
ALBIA*	179	\$6,213,493	\$248,506	.15%
LOVILIA	30	\$211,656	\$8,467	.01%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	93	\$1,165,761	\$46,573	.03%
* TOTAL COUNTY *	302	\$7,590,910	\$303,546	.19%
MONTGOMERY COUNTY				
RED OAK*	305	\$14,030,809	\$560,726	.34%
VILLISCA	70	\$908,516	\$36,212	.02%
STANTON	38	\$1,034,012	\$41,360	.03%
ELLIOTT	22	\$230,153	\$9,206	.01%
NON-PERMIT	1	\$5,196	\$208	.00%
OTHER	86	\$915,269	\$36,609	.02%
* TOTAL COUNTY *	522	\$17,123,955	\$684,321	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 28

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE	COUNTY				
MUSCATINE*		714	\$38,670,808	\$1,546,594	.94%
WEST LIBERTY		108	\$2,919,606	\$116,784	.07%
WILTON		110	\$8,006,364	\$320,255	.20%
ATALISSA		16	\$112,082	\$4,484	.00%
CONESVILLE		15	\$86,975	\$3,481	.00%
NICHOLS		19	\$619,767	\$24,790	.02%
STOCKTON		12	\$145,348	\$5,815	.00%
NON-PERMIT		8	\$6,753	\$270	.00%
OTHER		197	\$2,526,259	\$100,611	.06%
* TOTAL COUNTY *		1,199	\$53,093,962	\$2,123,084	1.30%
OBRIEN	COUNTY				
SHELDON		250	\$11,315,848	\$452,520	.28%
HARTLEY		98	\$1,569,353	\$62,755	.04%
PAULLINA		87	\$1,612,819	\$64,510	.04%
PRIMGHAR*		62	\$1,382,265	\$55,280	.03%
SANBORN		64	\$1,295,533	\$51,791	.03%
SUTHERLAND		46	\$489,404	\$19,579	.01%
ARCHER		11	\$196,121	\$7,844	.00%
NON-PERMIT		3	\$3,541	\$142	.00%
OTHER		129	\$969,916	\$38,792	.02%
* TOTAL COUNTY *		750	\$18,834,800	\$753,213	.46%
OSCEOLA	COUNTY				
SIBLEY*		151	\$4,717,138	\$188,687	.12%
ASHTON		29	\$464,235	\$18,565	.01%
OCHEYEDAN		40	\$594,683	\$23,785	.01%
MELVIN		24	\$876,362	\$35,054	.02%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		90	\$474,944	\$18,998	.01%
* TOTAL COUNTY *		334	\$7,127,362	\$285,089	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 29

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	225	\$9,645,438	\$385,801	.24%
SHENANDOAH	310	\$10,530,743	\$421,232	.26%
ESSEX	35	\$408,003	\$16,322	.01%
BRADDYVILLE	14	\$172,884	\$6,916	.00%
COIN	17	\$182,303	\$7,292	.00%
COLLEGE SPRINGS	11	\$43,739	\$1,749	.00%
NON-PERMIT	1	\$3,763	\$151	.00%
OTHER	107	\$1,575,727	\$63,014	.04%
* TOTAL COUNTY *	720	\$22,562,600	\$902,477	.55%
PALO ALTO COUNTY				
EMMETSBURG*	188	\$5,414,468	\$216,563	.13%
GRAETTINGER	48	\$651,930	\$26,076	.02%
RUTHVEN	35	\$1,002,111	\$40,085	.02%
WEST BEND	57	\$1,922,355	\$76,895	.05%
AYRSHIRE	14	\$105,431	\$4,218	.00%
CYLINDER	12	\$139,328	\$5,573	.00%
MALLARD	24	\$198,283	\$7,933	.00%
NON-PERMIT	7	\$7,358	\$294	.00%
OTHER	76	\$996,671	\$39,870	.02%
* TOTAL COUNTY *	461	\$10,437,935	\$417,507	.25%
PLYMOUTH COUNTY				
LE MARS*	314	\$15,240,076	\$609,480	.37%
AKRON	68	\$2,198,397	\$87,934	.05%
KINGSLEY	84	\$2,168,777	\$86,730	.05%
REMSEN	84	\$1,862,023	\$74,481	.05%
MERRILL	43	\$636,533	\$25,460	.02%
BRUNSVILLE	12	\$86,786	\$3,470	.00%
HINTON	26	\$559,051	\$22,363	.01%
OYENS	11	\$42,568	\$1,702	.00%
NON-PERMIT	8	\$5,489	\$221	.00%
OTHER	155	\$882,374	\$35,258	.02%
* TOTAL COUNTY *	805	\$23,682,074	\$947,099	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	45	\$657,298	\$26,294	.02%
LAURENS	104	\$2,029,535	\$81,174	.05%
POCAHONTAS*	151	\$4,919,850	\$196,773	.12%
GILMORE CITY	18	\$678,796	\$27,151	.02%
ROLFE	47	\$1,110,401	\$44,399	.03%
HAVELOCK	13	\$232,297	\$9,292	.01%
PALMER	23	\$332,894	\$13,314	.01%
VARINA	11	\$47,589	\$1,903	.00%
NON-PERMIT	1	\$409	\$16	.00%
OTHER	101	\$399,556	\$15,983	.01%
* TOTAL COUNTY *	514	\$10,408,625	\$416,299	.25%
POLK COUNTY				
DES MOINES*	6,775	\$631,796,498	\$25,270,366	15.43%
WEST DES MOINES	885	\$82,535,701	\$3,301,272	2.02%
URBANDALE	214	\$7,606,471	\$304,258	.19%
ALTOONA	191	\$8,536,770	\$341,410	.21%
ANKENY	475	\$15,501,151	\$619,997	.38%
WINDSOR HTS	10	\$237,435	\$9,497	.01%
CLIVE	35	\$2,355,913	\$94,236	.06%
GRIMES	87	\$2,080,879	\$83,235	.05%
MITCHELLVILLE	51	\$571,976	\$22,877	.01%
POLK CITY	53	\$433,683	\$17,346	.01%
BONDURANT	44	\$828,191	\$33,127	.02%
ELKHART	15	\$524,987	\$20,998	.01%
PLEASANT HILL	14	\$861,694	\$34,468	.02%
RUNNELLS	34	\$596,403	\$23,856	.01%
JOHNSTON	106	\$3,233,597	\$129,306	.08%
ALLEMAN	13	\$343,581	\$13,741	.01%
NON-PERMIT	83	\$2,462,773	\$98,513	.06%
OTHER	128	\$2,891,215	\$115,650	.07%
* TOTAL COUNTY *	9,213	\$763,398,918	\$30,534,153	18.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,228	\$77,105,602	\$3,084,111	1.88%
AVOCA	87	\$4,201,295	\$168,050	.10%
CARTER LAKE	56	\$1,398,877	\$55,959	.03%
OAKLAND	70	\$1,403,577	\$56,127	.03%
CARSON	30	\$248,839	\$9,953	.01%
NEOLA	40	\$894,661	\$35,786	.02%
WALNUT	53	\$780,841	\$31,231	.02%
CRESCENT	19	\$437,376	\$17,495	.01%
HANCOCK	15	\$203,074	\$8,123	.00%
MACEDONIA	14	\$750,191	\$30,007	.02%
MINDEN	32	\$500,929	\$20,037	.01%
TREYNOR	39	\$604,869	\$24,195	.01%
UNDERWOOD	28	\$416,448	\$16,659	.01%
NON-PERMIT	8	\$75,168	\$3,010	.00%
OTHER	318	\$10,357,727	\$414,286	.25%
* TOTAL COUNTY *	2,037	\$99,379,474	\$3,975,029	2.43%
POWESHIEK COUNTY				
GRINNELL	310	\$17,969,819	\$718,728	.44%
BROOKLYN	88	\$4,251,364	\$170,054	.10%
MONTEZUMA*	111	\$2,644,359	\$105,760	.06%
VICTOR	12	\$684,203	\$27,369	.02%
DEEP RIVER	19	\$200,202	\$8,010	.00%
MALCOM	19	\$280,751	\$11,232	.01%
NON-PERMIT	3	\$4,038	\$162	.00%
OTHER	163	\$1,797,100	\$71,876	.04%
* TOTAL COUNTY *	725	\$27,831,836	\$1,113,191	.68%
RINGGOLD COUNTY				
MOUNT AYR*	112	\$3,974,249	\$158,963	.10%
DIAGONAL	22	\$182,621	\$7,303	.00%
KELLERTON	21	\$192,960	\$7,717	.00%
TINGLEY	16	\$195,990	\$7,840	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	69	\$394,402	\$15,780	.01%
* TOTAL COUNTY *	240	\$4,940,222	\$197,603	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 32

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		146	\$4,284,998	\$171,371	.10%
LAKE VIEW		79	\$1,757,505	\$70,302	.04%
ODEBOLT		60	\$1,186,218	\$47,449	.03%
EARLY		28	\$504,891	\$20,194	.01%
SCHALLER		50	\$778,070	\$31,124	.02%
WALL LAKE		48	\$1,399,464	\$55,977	.03%
AUBURN		26	\$353,377	\$14,138	.01%
LYTTON		23	\$256,982	\$10,278	.01%
NON-PERMIT		3	\$13,151	\$526	.00%
OTHER		116	\$1,182,504	\$47,287	.03%
* TOTAL COUNTY *		579	\$11,717,160	\$468,646	.29%
SCOTT	COUNTY				
DAVENPORT*		2,620	\$206,794,327	\$8,269,776	5.05%
BETTENDORF		702	\$50,757,884	\$2,030,311	1.24%
BUFFALO		32	\$477,175	\$19,088	.01%
LE CLAIRE		89	\$780,638	\$31,227	.02%
BLUE GRASS		66	\$948,731	\$37,946	.02%
ELDRIDGE		133	\$4,811,423	\$192,451	.12%
PRINCETON		33	\$546,397	\$21,858	.01%
WALCOTT		75	\$3,069,550	\$122,778	.07%
DIXON		16	\$170,572	\$6,822	.00%
DONAHUE		17	\$221,295	\$8,854	.01%
LONG GROVE		16	\$128,887	\$5,156	.00%
MCCAUSLAND		15	\$103,506	\$4,142	.00%
NEW LIBERTY		13	\$41,147	\$1,645	.00%
RIVERDALE		13	\$235,124	\$9,407	.01%
NON-PERMIT		44	\$484,069	\$19,364	.01%
OTHER		266	\$3,938,008	\$157,457	.10%
* TOTAL COUNTY *		4,150	\$273,508,733	\$10,938,282	6.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 33

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY	COUNTY				
HARLAN*		276	\$12,758,484	\$510,210	.31%
ELK HORN		41	\$469,269	\$18,769	.01%
SHELBY		29	\$420,948	\$16,839	.01%
DEFIANCE		25	\$306,544	\$12,262	.01%
EARLING		36	\$271,550	\$10,862	.01%
IRWIN		39	\$894,992	\$35,802	.02%
KIRKMAN		11	\$43,146	\$1,725	.00%
PANAMA		21	\$262,740	\$10,514	.01%
PORTSMOUTH		17	\$357,740	\$14,309	.01%
WESTPHALIA		12	\$205,802	\$8,230	.01%
NON-PERMIT		2	\$23,804	\$953	.00%
OTHER		95	\$908,336	\$36,331	.02%
* TOTAL COUNTY *		604	\$16,923,355	\$676,806	.41%
SIoux	COUNTY				
HAWARDEN		128	\$3,296,696	\$131,773	.08%
ALTON		54	\$928,713	\$37,148	.02%
HULL		83	\$1,636,265	\$65,456	.04%
ORANGE CITY*		167	\$6,661,523	\$266,462	.16%
ROCK VALLEY		152	\$5,748,633	\$229,885	.14%
SIoux CENTER		225	\$7,963,592	\$318,537	.19%
BOYDEN		43	\$711,670	\$28,454	.02%
HOSPERS		45	\$911,416	\$36,435	.02%
IRETON		40	\$1,678,849	\$67,146	.04%
GRANVILLE		23	\$278,314	\$11,134	.01%
MAURICE		13	\$51,339	\$2,053	.00%
NON-PERMIT		5	\$7,092	\$283	.00%
OTHER		215	\$1,855,685	\$74,220	.05%
* TOTAL COUNTY *		1,193	\$31,729,787	\$1,268,986	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 34

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		1,093	\$73,331,908	\$2,932,447	1.79%
NEVADA*		219	\$9,757,579	\$390,097	.24%
STORY CITY		130	\$3,498,372	\$139,936	.09%
CAMBRIDGE		18	\$378,066	\$15,118	.01%
COLO		39	\$572,770	\$22,909	.01%
MAXWELL		40	\$527,359	\$21,097	.01%
ROLAND		44	\$793,761	\$31,747	.02%
SLATER		46	\$1,068,304	\$42,731	.03%
ZEARING		33	\$573,529	\$22,942	.01%
COLLINS		15	\$193,107	\$7,723	.00%
GILBERT		22	\$183,976	\$7,331	.00%
HUXLEY		70	\$1,400,384	\$56,015	.03%
MCCALLSBURG		18	\$73,904	\$2,956	.00%
NON-PERMIT		22	\$131,284	\$5,252	.00%
OTHER		227	\$2,065,529	\$82,617	.05%
* TOTAL COUNTY *		2,036	\$94,549,832	\$3,780,918	2.31%
TAMA	COUNTY				
TAMA		123	\$3,524,371	\$140,931	.09%
DYSART		63	\$1,212,756	\$48,499	.03%
TOLEDO*		117	\$7,057,201	\$282,189	.17%
TRAER		97	\$2,174,506	\$86,964	.05%
GARWIN		29	\$302,778	\$12,110	.01%
GLADSBROOK		53	\$1,651,498	\$66,018	.04%
CHELSEA		33	\$444,347	\$17,769	.01%
CLUTIER		16	\$204,977	\$8,200	.01%
ELBERON		10	\$102,186	\$4,086	.00%
LINCOLN		10	\$367,300	\$14,693	.01%
MONTOUR		11	\$179,942	\$7,198	.00%
NON-PERMIT		3	\$3,124	\$125	.00%
OTHER		136	\$825,412	\$33,017	.02%
* TOTAL COUNTY *		701	\$18,050,398	\$721,799	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 35

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		105	\$1,666,155	\$66,646	.04%
LENOX		75	\$1,870,831	\$74,767	.05%
CLEARFIELD		37	\$320,912	\$12,839	.01%
NEW MARKET		23	\$125,825	\$5,032	.00%
BLOCKTON		18	\$209,897	\$8,396	.01%
SHARPSBURG		10	\$19,297	\$772	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		71	\$156,998	\$6,279	.00%
* TOTAL COUNTY *		339	\$4,369,915	\$174,731	.11%
UNION	COUNTY				
CRESTON*		325	\$15,637,416	\$625,452	.38%
AFTON		41	\$663,110	\$26,523	.02%
LORIMOR		17	\$173,158	\$6,925	.00%
NON-PERMIT		2	\$65,538	\$2,622	.00%
OTHER		93	\$455,848	\$18,232	.01%
* TOTAL COUNTY *		478	\$16,995,070	\$679,754	.42%
VAN BUREN	COUNTY				
KEOSAUQUA*		63	\$1,242,309	\$49,687	.03%
BONAPARTE		32	\$484,892	\$19,397	.01%
FARMINGTON		63	\$616,299	\$24,654	.02%
MILTON		25	\$183,419	\$7,337	.00%
BIRMINGHAM		24	\$144,824	\$5,792	.00%
CANTRIL		26	\$218,276	\$8,733	.01%
STOCKPORT		19	\$342,065	\$13,683	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		153	\$929,587	\$37,185	.02%
* TOTAL COUNTY *		405	\$4,161,671	\$166,468	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 36

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO	COUNTY				
OTTUMWA*		881	\$44,356,057	\$1,773,381	1.08%
ELDON		57	\$562,826	\$22,445	.01%
EDDYVILLE		43	\$470,506	\$18,821	.01%
AGENCY		38	\$384,016	\$15,362	.01%
BLAKESBURG		20	\$162,929	\$6,517	.00%
NON-PERMIT		8	\$71,985	\$2,879	.00%
OTHER		198	\$1,432,067	\$57,281	.03%
* TOTAL COUNTY *		1,245	\$47,440,386	\$1,896,686	1.16%
WARREN	COUNTY				
INDIANOLA*		375	\$14,192,237	\$567,584	.35%
CARLISLE		89	\$1,672,548	\$66,848	.04%
NORWALK		85	\$1,157,029	\$46,279	.03%
MILO		21	\$256,266	\$10,251	.01%
CUMMING		14	\$87,683	\$3,509	.00%
HARTFORD		23	\$89,363	\$3,574	.00%
LACONA		24	\$377,226	\$15,088	.01%
MARTENSDALE		13	\$154,941	\$6,196	.00%
NEW VIRGINIA		20	\$319,204	\$12,767	.01%
ST MARYS		13	\$135,666	\$5,426	.00%
NON-PERMIT		4	\$6,892	\$277	.00%
OTHER		259	\$1,860,030	\$74,374	.05%
* TOTAL COUNTY *		940	\$20,309,085	\$812,173	.50%
WASHINGTON	COUNTY				
WASHINGTON*		354	\$14,816,044	\$592,533	.36%
KALONA		139	\$3,479,219	\$139,167	.08%
BRIGHTON		43	\$395,834	\$15,837	.01%
RIVERSIDE		40	\$575,031	\$23,001	.01%
WELLMAN		69	\$1,838,030	\$73,524	.04%
AINSWORTH		27	\$339,865	\$13,583	.01%
CRAWFORDSVILLE		22	\$139,451	\$5,576	.00%
WEST CHESTER		13	\$34,185	\$1,367	.00%
NON-PERMIT		5	\$11,054	\$442	.00%
OTHER		200	\$1,703,058	\$68,117	.04%
* TOTAL COUNTY *		912	\$23,331,771	\$933,147	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 37

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE	COUNTY				
CORYDON*		119	\$2,882,314	\$115,281	.07%
SEYMOUR		45	\$540,650	\$21,625	.01%
ALLERTON		34	\$252,573	\$10,104	.01%
HUMESTON		46	\$835,974	\$33,440	.02%
LINEVILLE		14	\$185,506	\$7,422	.00%
NON-PERMIT		5	\$17,071	\$683	.00%
OTHER		95	\$531,319	\$21,251	.01%
* TOTAL COUNTY *		358	\$5,245,407	\$209,806	.13%
WEBSTER	COUNTY				
FT DODGE*		1,005	\$60,602,387	\$2,423,821	1.48%
GOWRIE		76	\$2,074,691	\$82,839	.05%
DAYTON		50	\$587,472	\$23,493	.01%
LEHIGH		22	\$450,658	\$18,025	.01%
OTHO		19	\$84,463	\$3,379	.00%
BADGER		22	\$155,379	\$6,217	.00%
CALLENDER		21	\$116,614	\$4,665	.00%
CLARE		16	\$93,291	\$3,731	.00%
DUNCOMBE		20	\$221,980	\$8,881	.01%
HARCOURT		29	\$757,835	\$30,215	.02%
MOORLAND		18	\$83,145	\$3,325	.00%
VINCENT		17	\$1,103,492	\$44,140	.03%
NON-PERMIT		9	\$16,953	\$678	.00%
OTHER		275	\$3,967,664	\$158,711	.10%
* TOTAL COUNTY *		1,599	\$70,316,024	\$2,812,220	1.72%
WINNEBAGO	COUNTY				
FOREST CITY*		156	\$4,264,455	\$170,522	.10%
BUFFALO CENTER		70	\$2,042,447	\$81,555	.05%
LAKE MILLS		111	\$3,220,683	\$128,830	.08%
THOMPSON		33	\$1,576,254	\$63,050	.04%
LELAND		17	\$127,822	\$5,113	.00%
RAKE		26	\$344,721	\$13,788	.01%
NON-PERMIT		1	\$567	\$23	.00%
OTHER		97	\$1,707,082	\$68,284	.04%
* TOTAL COUNTY *		511	\$13,284,031	\$531,165	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 38

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	352	\$16,134,876	\$645,209	.39%
CALMAR	56	\$1,350,115	\$54,008	.03%
QSSIAN	59	\$1,110,091	\$44,404	.03%
CASTALIA	10	\$34,095	\$1,364	.00%
FT. ATKINSON	33	\$490,607	\$19,623	.01%
RIDGEWAY	28	\$216,674	\$8,660	.01%
SPELLVILLE	22	\$439,032	\$17,497	.01%
NON-PERMIT	6	\$18,645	\$746	.00%
OTHER	215	\$2,507,032	\$100,249	.06%
* TOTAL COUNTY *	781	\$22,301,167	\$891,760	.54%
WOODBURY COUNTY				
SIOUX CITY*	2,182	\$159,201,998	\$6,367,860	3.89%
MOVILLE	60	\$2,942,510	\$117,703	.07%
ANTHON	52	\$1,278,618	\$51,143	.03%
CORRECTIONVILLE	57	\$643,630	\$25,746	.02%
DANBURY	31	\$749,770	\$29,991	.02%
SERGEANT BLUFF	59	\$850,187	\$34,004	.02%
SLOAN	41	\$760,489	\$30,417	.02%
CUSHING	23	\$166,041	\$6,641	.00%
HORNICK	12	\$535,758	\$21,421	.01%
LAWTON	28	\$588,752	\$23,551	.01%
OTO	12	\$162,874	\$6,515	.00%
PIERSON	27	\$309,576	\$12,377	.01%
SALIX	15	\$664,123	\$26,565	.02%
SMITHLAND	14	\$83,494	\$3,340	.00%
NON-PERMIT	16	\$228,143	\$9,137	.01%
OTHER	128	\$885,780	\$35,422	.02%
* TOTAL COUNTY *	2,757	\$170,051,743	\$6,801,833	4.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1985

PAGE 39

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		60	\$547,912	\$21,915	.01%
NORTHWOOD*		98	\$3,821,988	\$152,837	.09%
FERTILE		22	\$352,067	\$14,084	.01%
GRAFTON		26	\$363,834	\$14,553	.01%
HANLONTOWN		11	\$196,907	\$7,877	.00%
JOICE		13	\$215,812	\$8,633	.01%
KENSETT		15	\$158,090	\$6,323	.00%
NON-PERMIT		1	\$2,211	\$88	.00%
OTHER		85	\$578,252	\$23,124	.01%
* TOTAL COUNTY *		331	\$6,237,073	\$249,434	.15%
WRIGHT	COUNTY				
CLARION*		163	\$4,628,287	\$185,118	.11%
EAGLE GROVE		151	\$4,930,844	\$197,230	.12%
BELMOND		129	\$4,817,125	\$192,683	.12%
DOWS		46	\$768,128	\$30,724	.02%
GOLDFIELD		39	\$900,166	\$36,008	.02%
ROWAN		16	\$213,261	\$8,531	.01%
WOOLSTOCK		14	\$722,108	\$28,884	.02%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		98	\$940,511	\$37,623	.02%
* TOTAL COUNTY *		656	\$17,920,430	\$716,801	.44%
* LATE FILERS *		6,188	\$56,362,383	\$2,253,874	1.38%
** GRAND TOTAL **		102,617	\$4,095,235,934	\$163,793,970	100.00%

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (150 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.